No. 6 of 2010

VIRGIN ISLANDS

CUSTOMS MANAGEMENT AND DUTIES ACT, 2010

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I Assent

(Sgd.) BOYD McCLEARY, CMG, CVO
Governor

24th September, 2010

VIRGIN ISLANDS

No. 6 of 2010

An Act to provide for the collection and management of the revenues of customs, to substitute the Customs Ordinance (Cap. 104) and the Customs Duties Ordinance (Cap. 105), and to provide for connected matters.

[Gazetted 28th October, 2010]

ENACTED by the Legislature of the Virgin Islands as follows:

PRELIMINARY

Short title and commencement.

1. This Act may be cited as the Customs Management and Duties Act, 2010 and shall come into operation on a date the Governor may, by Proclamation published in the *Gazette*, appoint.

Interpretation.

2. In this Act, unless the context otherwise requires,

"agent" means a person appointed as an agent under section 19;

"aircraft" includes any balloon (whether captive or free), kite, glider, airship, helicopter or other flying machine;

"approved wharf" means a place approved under section 14 (1);

"assigned matter" means a matter in respect of which the Commissioner is required to discharge a duty in pursuance of an enactment;

"A. T. A. Carnet" means a document issued by an internationally approved Chamber of Commerce covering the temporary import of goods and giving security for the re-export of those goods in the unchanged condition within the period prescribed in the document;

"beer" means any alcoholic beverage produced from a fermented extract of malt or mixture of malt, sugar and other cereal products;

"boarding station" means a place directed to be a boarding station under section 13 (5);

"burden" in relation to the weight of a vessel, means the net registered tonnage calculated in the manner prescribed by law for ascertaining net registered tonnage;

"cargo" means any goods other than mail, stores, crew member's effects and passenger's accompanied baggage, carried on board a vessel or aircraft;

"claimant", in relation to proceedings for the condemnation of any thing liable to forfeiture, means a person claiming that the thing is not liable to forfeiture;

"commander", in relation to an aircraft, includes a person having or taking charge or command of that aircraft;

"Commissioner" means the public officer appointed pursuant to section 4 to be in charge of Customs;

"container" includes a bundle or package and any box, cask or other receptacle;

"crew" means persons employed to discharge duties on board any vessel or aircraft during a voyage or flight, whether or not the persons are on a crew list;

"Customs" means the department of Government responsible for the collection and security of the revenues of customs and control of all imports and exports to and from the Territory;

"customs airport" means a place appointed as a customs airport under section 15 (1);

"customs area" means a place approved under section 16 (1) for the deposit of uncustomed and export goods and the embarkation and disembarkation of passengers;

"customs enactment" means the provisions of this Act, any subsidiary legislation made under this Act, and any other enactment which relates to an assigned matter;

"customed goods" means goods which have been submitted to and lawfully released from customs charge;

"customs officer" means a person appointed as a customs officer under section 4;

"customs port' means a place prescribed or appointed by the Minister under section 13;

"customs warehouse" means a place appointed as custom's warehouse under section 52;

"denatured spirits" means ethyl alcohol rendered non-portable by the addition of approved or prescribed noxious substances and is deemed to include crude or pure methyl alcohol;

"dollar" means the currency of the United States of America;

"drawback" means duty repaid or repayable in respect of customed goods by reason of the re-export of the same or by some other provision of this or any other enactment;

"dutiable goods" means goods of a class or description subject to a duty of customs, whether or not those goods are in fact chargeable with that duty, and whether or not that duty has been paid;

"duty" means the amount or charge leviable on certain classes of goods imported into the Territory as defined and set out in the Tariff Book;

"entered" means,

(a) in relation to goods imported, warehoused, put on board an aircraft or ship as stores or exported, the acceptance and signing by the proper officer of an entry, specification or shipping bill and declaration

signed by the importer or exporter on the prescribed form in the prescribed manner, together with the payment to the proper officer by the importer or exporter of all rents and charges due to the Government in respect of the goods;

(b) in the case of dutiable goods (except on the entry for warehousing of imported goods), the payment by the importer or exporter to the proper officer of the full duties on the goods, or where permitted, the deposit of a sum of money or giving of security for the duties, as provided by law; and

(c) in the case of goods for which security by bond is required to be given on the exportation, putting on board an aircraft or ship as stores or removal of the goods, the giving of that security;

"entry" means in respect of the importation or exportation of any goods, document as may be required to be produced by the importer or exporter to the Commissioner in accordance with this Act, being a declaration of the importation or exportation of the goods, in the form and manner and containing the particulars the Commissioner may direct;

"entry by bill of sight" means an entry made in accordance with section 26 (3);

"examination station" means a place approved under section 17 (1) as an examination station;

"export" means in relation to goods, to despatch, cause to be despatched or attempt to despatch the goods by any means from a place within to a place outside, the Territory;

"exporter" includes, in relation to goods for exportation or for use as stores, the shipper of the goods and in relation to an aircraft, a person performing functions corresponding with those of a shipper;

"Financial Secretary" means the public officer appointed by the Governor to be responsible for the control and management of the finances of the Territory;

"franchise" means an agreement between the Governor of the Territory and any other person to operate a service or business on conditions

mutually agreed between the Government and the holder of the franchise;

"gallon" means imperial gallon;

"goods" includes stores, baggage, personal effects and every moveable thing capable of being owned;

"Harmonised System" means the Harmonised Commodity Description and Coding System, a copy of which is lodged for record at the Record Office of the Territory;

"home use" means, with reference to imported goods, goods intended for consumption, use or retention in the Territory;

"import" means, in relation to goods, the bringing or arrival of goods by any means into the Territory from a place outside the Territory;

"importer" includes any owner or other person for the time being having a right to possession of or being beneficially interested in any imported goods with effect from the time of import of the goods;

"K-9" means

(a) a trained and certified dog owned by Customs and designated by the Commissioner as a Customs dog; or

(b) a trained and certified dog, the service of which is hired by the Commissioner as a Customs dog,

to be used for the detection of criminal activity, enforcement of law or apprehension of an offender in respect of an assigned matter;

"kite" means an aircraft which is a heavier-than-air aircraft without mechanical propulsion and which is moored to the ground by a cable in the same way as captive balloons;

"land" and "landing" includes, in relation to aircraft, alighting on water;

"master" includes, in relation to a vessel, a person having or taking charge or command of the vessel;

"Minister" means the Minister responsible for Finance;

"occupier" means in relation to a warehouse, the person who has given security to the Commissioner in respect of the premises;

"officer" includes the Commissioner, the Deputy Commissioner, an Assistant Commissioner and any customs officer appointed in accordance with section 4 (1);

"own use" means for one's personal use;

"owner" includes every person for the time being entitled as agent or otherwise to the possession of goods, whether or not the goods are subject to any lien;

"passenger" means a person other than a crew member departing on or arriving from, any vessel or aircraft;

"passenger's accompanied baggage" means the personal and household effects of a passenger, including currency carried on a vessel or aircraft, whether in the personal possession of the passenger or not, so long as it is not carried under a contract of carriage or other similar agreement and does not include an article intended for sale, exchange or use for commercial purposes;

"perfect entry" means an entry made in accordance with section 25 (1) or the Warehousing Regulations, as the case may be;

"person" includes a firm, partnership, a corporate and unincorporated body of persons;

"police officer" means a member of the Royal Virgin Islands Police Force;

"prescribed" means prescribed by the Minister under this Act;

"proof spirit" means the mixture of ethyl alcohol and distilled water which at a temperature of 51º Fahrenheit weighs twelve thirteenth's of an equivalent volume of distilled water and the strength of spirits and shall be construed by reference to a scale on which

(a) distilled water is zero degrees proof;

(b) proof spirit is one hundred degrees proof; and

(c) pure ethyl alcohol is one hundred and seventy-five

and four tenth degrees proof;

"prohibited or restricted goods" means goods of a class or description of which the importation or exportation is prohibited or restricted under or by virtue of an enactment;

"proper officer" means, in relation to the person by, with or to whom or the place at which any thing is to be done, the person or place appointed or authorised by the Commissioner in that behalf;

"proprietor" includes, in relation to goods, any owner, importer, exporter, shipper or other person possessed of or beneficially interested in those goods;

"resident" means a person who has lawfully resided in the Territory for a period of six months or more, in the twelve months immediately preceding the date of entry;

"shipment" includes any goods loaded into any vessel or aircraft;

"spirits" means a mixture of ethyl alcohol and water intended for human consumption, produced by distillation of fermented liquors or chemical synthesis and whether containing added colouring or flavouring matters, but not including perfumes, essences, food concentrates, medical preparations and similar goods which contain that mixture of ethyl alcohol and water, as a preservative or solvent;

"stores" includes consumable goods and other goods for use in or on a vessel or aircraft;

"Territory' means the Territory of the Virgin Islands;

"territorial waters" means the territorial sea and internal waters of the Virgin Islands, including all the bays, coves, inlets, sounds, channels, passages, marinas, ports and harbours, directly or indirectly opening or adjacent, whether natural or artificial, within the limits of the Virgin Islands;

"transhipment" means the re-export of goods in transit;

"transit", in relation to goods, means the importation of goods into the Territory temporarily to be re-exported to a place outside the Territory, but which goods have not been cleared from customs charge;

"transit shed" means a place approved under section 18;

"uncustomed goods" means imported goods which have not been cleared from customs charge;

"vehicle" means any method of carriage or conveyance, cart, wagon or a trailer attached to a vehicle;

"vessel" includes a ship, hovercraft or boat;

"warehouse" means a building or place or portion of a building or place where uncustomed goods in respect of which entry has been made, may lawfully be stored for a period of time and under conditions that may be prescribed, without payment of duty during storage;

"Warehousing Regulations" means Regulations governing warehouses made under section 143;

"warranty" means a form of guarantee or contractual promise whereby the supplier of goods undertakes to replace free of charge or fully compensate for any defective parts arising within an agreed period of time from the date of sale or delivery of the goods to the buyer; and

"wine" means an alcoholic beverage not exceeding 42º proof spirit produced from fermentation of grapes, grape must, other fruit or fruit and vegetable extracts fortified by the addition of spirit.

Time of importation or exportation.

3. (1) This section applies to an enactment relating to customs.

(2) The time of importation of any goods shall be deemed to be,

(a) where the goods are brought by sea, the time when the vessel carrying them comes within the limits of the territorial waters; or

(b) where the goods are brought by air, the time when the aircraft carrying them lands in the Territory or the time when the goods are unloaded in the Territory, whichever is the earlier.

(3) The time of exportation of goods from the Territory shall,

(a) in the case of goods exported by sea or air, be deemed to be the time when the goods are shipped for exportation; and

(b) in the case of prohibited or restricted goods which are exported by sea or by air, be deemed to be the time when the exporting vessel or aircraft departs from the last customs port or customs airport at which it is cleared before departing for a destination outside the Territory.

(4) A vessel is deemed to have arrived in or departed from the Territory when the vessel arrives in or leaves, the territorial waters as the case may be.

PART I
ADMINISTRATION

Customs authorities.

4. (1) There shall be appointed a Commissioner for Customs and other customs officers as may be necessary for the administration of this Act.

(2) Subject to any policy direction of the Minister, the Commissioner is responsible for the administration and implementation of this Act.

Duties of Commissioner.

5. (1) The Commissioner is responsible for

(a) the management, supervision and control of Customs;

(b) the collection and accounting of customs revenue;

(c) the care of public and other property under customs control, but without having to account for loss thereof unless the loss is due to the Commissioner's personal default; and

(d) any other enactments relating to any assigned matter.

(2) The responsibility of the Commissioner under subsection (1) may be exercised by officers subordinate to him or her and expressly authorised in writing by him or her.

Delegation and appointment by the Commissioner.

6. (1) Any act or thing required or authorised by a customs enactment to be done by the Commissioner may be done by an officer authorised generally or specifically in that behalf, in writing or otherwise, by the Commissioner, except that where, the post of Commissioner is vacant, any authorisation given by a previous Commissioner which has not been revoked shall continue in force until revoked by a person subsequently appointed as Commissioner.

(2) A person appointed by the authority or with the concurrence of the Commissioner (whether previously or subsequently expressed) to perform any act or duty relating to an assigned matter which by law may be or is required to be performed by an officer, shall be deemed to be an officer.

(3) A person deemed by virtue of subsection (2) to be an officer shall have the powers of an officer in relation to the act or duty to be performed by the person.

(4) A person authorised in writing by the Commissioner to discharge a duty, perform a function or exercise a power, commits an offence when the authority is revoked in writing by the Commissioner and the person is required by the Commissioner to return that written authority but fails to do so and purports to act as if he or she is still authorised.

(5) A person convicted of an offence under subsection (4) is liable on summary conviction to a fine not exceeding ten thousand dollars.

(6) Where an act is required by a customs enactment to be done at a particular place it shall be deemed to be done in that place if done in any other place authorised by the Commissioner for that purpose.

Obligation of secrecy.

7. A person appointed or employed in carrying out any requirement of or any duty imposed by or any power granted by a customs enactment, who

(a) discloses to an unauthorised person any document, information or confidential instruction which has

come into the person's possession or to the person's knowledge in the course of the person's duties, or

(b) permits an unauthorised person to have access to any records in the person's possession or custody,

commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars or to imprisonment for a term not exceeding two years or both.

Officers to disclose interest in certain vessels, aircraft or merchandise.

8. (1) An officer authorised by the Commissioner by virtue of section 6 (1) who fails to disclose to the Commissioner that he or she

(a) owns, either in whole or in part, any vessel or aircraft engaged in trade,

(b) acts on behalf of the owner of any vessel or aircraft engaged in trade,

(c) imports or is concerned in the importation of any merchandise for sale, or

(d) acts on behalf of an importer or an importer's agent in the preparation of an entry or any other document required under this Act in respect of the importation of goods,

commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

(2) Nothing in subsection (1) shall prevent the disclosure by a person of any document, information or confidential instruction where that disclosure is authorised, by or under an Act or by the Commissioner.

Times of attendance of officers.

9. (1) The days on which, and the hours between which, offices of Customs are to be open or officers are to be available for the performance of particular duties shall be as the Minister may by an Order published in the *Gazette*, prescribe.

(2) A request for an officer to discharge a duty outside the normal hours of attendance of officers shall be made in writing to the Commissioner who may grant the request if he or she considers appropriate.

(3) Fees payable for the performance of duties outside the hours directed by the Commissioner shall be as the Minister may by an Order published in the *Gazette*, prescribe.

(4) A request for an officer to perform a duty at any time away from a customs area shall be made in writing to the Commissioner who may grant the request.

(5) Fees payable for the performance of duties away from customs areas shall be as the Minister may by an Order published in the *Gazette*, prescribe.

(6) An Order made under this section shall also be published in a newspaper of wide circulation in the Territory.

Assistance to be rendered by the Police.

10. (1) It shall be the duty of every police officer to assist in the enforcement of the law relating to an assigned matter and as soon as is reasonably possible, report any enforcement steps taken to the Commissioner.

(2) Every police officer shall in relation to an assigned matter, have the same powers, authorities and privileges as are given by law to customs officers.

Directions.

11. A direction given by the Commissioner under this Act or any subsidiary legislation made under it,

(a) shall be published in the *Gazette* and a newspaper of wide circulation in the Territory;

(b) may make different provisions for different circumstances;

(c) may be varied or revoked by any subsequent direction; and

(d) unless varied or revoked by a subsequent direction, shall continue to apply notwithstanding that the person who gave the direction is no longer the Commissioner or an officer or, for any other reason, no longer has the authority to give the direction.

12. The requirements imposed by Parts III and IV shall not apply

Application to Government vessels and aircraft.

(a) to any vessel or aircraft owned by or in the service of the Government or of the Government of the United Kingdom when being used for the purpose of customs, police or coastguard; and

(b) where the Commissioner so directs, and for the periods and subject to conditions and restrictions the Commissioner may see fit to impose, on any vessel or aircraft owned by or in the service of the Government of any other country.

PART II
CUSTOMS CONTROLLED AREAS

13. (1) On the recommendation of the Commissioner, the Minister, with the approval of the Cabinet, may by an Order published in the *Gazette* and a newspaper of wide circulation in the Territory, do either or a combination of the following:

Appointment of customs ports.

(a) appoint and name an area in the Territory as a customs port;

(b) alter the name or limits of any customs port;

(c) revoke the appointment of any customs port;

(d) impose any condition or restriction, or vary or revoke any condition or restriction imposed, on the use of an area in the Territory as a customs port.

(2) Notwithstanding subsection (1), the Minister may on the recommendation of the Commissioner, make an Order providing for either or a combination of the matters specified in paragraphs (a) to (d) of subsection (1) to have effect for forty days from the commencement date of the Order.

(3) An Order made under subsection (1) is subject to the affirmative resolution of the House of Assembly, unless the matter for which the Order is made, is intended to have effect for forty days only.

(4) A person in control of a customs port shall

(a) permit an officer at any time to enter upon and inspect that customs port and buildings and goods on it; and

(b) if so required by the Commissioner,

(i) keep a record containing the particulars, in the form and manner the Commissioner may direct, of all vessels arriving at or departing from that customs port;

(ii) keep that record available and produce it on demand to an officer, together with other documents kept at the customs port which relate to the movement of vessels; and

(iii) permit an officer to make copies of, take extracts from or remove for a reasonable period, any record or document referred to in subparagraphs (i) and (ii).

(5) The Commissioner may direct that any place in a customs port shall be a boarding station for the purpose of the boarding of or disembarkation from vessels by officers.

(6) A person who contravenes or fails to comply with

(a) a condition or restriction imposed by the Minister under subsection (1) (d), or

(b) any requirement imposed under subsection (4)

commits an offence an is liable on summary conviction to a fine not exceeding ten thousand dollars.

Approved wharves.

14. (1) The Commissioner may approve a place within a customs port in the Territory as a wharf for the embarkation and disembarkation of passengers onto and from vessels and for the loading and the unloading of goods for the periods and subject to the conditions and restrictions the Commissioner may impose.

(2) The Commissioner may at any time for reasonable cause revoke or vary the terms of any approval given under subsection (1).

(3) An officer may at any time enter an approved wharf and inspect the wharf and any goods at the wharf.

(4) A person who contravenes or fails to comply with a condition or restriction imposed by the Commissioner under subsection (1), commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

Customs airport.

15. (1) On the recommendation of the Commissioner, the Minister, with the approval of the Cabinet, may by an Order published in the *Gazette* and a newspaper of wide circulation in the Territory, do either or a combination of the following:

(a) appoint and name an area in the Territory as a customs airport;

(b) alter the name or limits of a customs airport;

(c) revoke the appointment of a customs airport;

(d) impose a condition or restriction, or vary or revoke a condition or restriction imposed, on the use of an area in the Territory as a customs airport.

(2) Notwithstanding subsection (1), the Minister may on the recommendation of the Commissioner, make an Order providing for either or a combination of the matters specified in paragraphs (a) to (d) of subsection (1) to have effect for thirty days from the commencement date of the Order.

(3) An Order made under subsection (1) is subject to the affirmative resolution of the House of Assembly, unless the matter for which the Order is made, is intended to have effect for thirty days only.

(4) A person in control of a customs airport shall

(a) permit an officer at any time to enter upon and inspect that airport and buildings, and goods on it; and

(b) if so required by the Commissioner

(i) keep a record, containing the particulars in the form and manner as the Commissioner may direct, of all aircrafts arriving at or departing from that airport;

(ii) keep that record available and produce it on demand to an officer, together with all other documents kept at the airport which relate to the movement of aircrafts; and

(iii) permit an officer to make copies of, take extracts from or remove for a reasonable period any record or document referred to in subparagraphs (i) and (ii).

(5) A person who contravenes or fails to comply with

(a) a condition or restriction imposed by the Minister under subsection (1), or

(b) a requirement imposed under subsection (4),

commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

Customs areas.

16. (1) The Commissioner may approve a place in the Territory not being a customs port, approved wharf or customs airport, as a "customs area", for the periods and subject to the conditions and restrictions the Commissioner considers appropriate to impose.

(2) The Commissioner may at anytime for reasonable cause, revoke or vary the terms of an approval given under subsection (1).

(3) A person who contravenes or fails to comply with a condition or restriction imposed by the Commissioner under subsection (1), commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

Examination stations.

17. (1) The Commissioner may approve a place at a customs port, approved wharf, customs airport or customs area to be an examination station for the loading and unloading of goods and the embarkation and disembarkation of

passengers, for the periods and subject to conditions and restrictions the Commissioner may impose.

(2) The Commissioner may at any time, for reasonable cause, revoke or vary the terms of an approval given under this section.

(3) A person who contravenes or fails to comply with a condition or restriction imposed by the Commissioner under subsection (1), commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

(4) Except as authorised under this Act, a person who without the consent of the Commissioner enters or remains on an examination station commits an offence and is liable on conviction to a fine not exceeding fifteen thousand dollars.

Transit sheds.

18. (1) The Commissioner may for a specified period, approve a place for the deposit of goods imported and not yet cleared from customs charge, including goods not yet reported and entered under this Act, subject to any conditions and restrictions the Commissioner may impose.

(2) An officer may at any time enter a transit shed and inspect it and any goods in the transit shed.

(3) The Commissioner may at anytime, for reasonable cause, revoke or vary the terms of an approval given under subsection (1).

(4) A person who contravenes or fails to comply with a condition or restriction imposed by the Commissioner under subsection (1), commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

Agents.

19. (1) Subject to subsection (2), the master of a vessel or the commander of an aircraft may appoint as his or her agent, a person duly authorised to perform an act required by any customs enactment to be performed by a master or a commander, and, if the person does so, the person shall notify the Commissioner of the name and address of that person and if the Commissioner is satisfied that the person appointed is a fit and proper person to be the agent, the Commissioner may, subject to the terms and conditions the Commissioner considers appropriate to impose, accept that person as the agent of that vessel or aircraft.

(2) If an agent is not appointed, the owner of the vessel or aircraft, if resident or represented in the Territory, shall be deemed to be the agent of the master or commander for purposes of an assigned matter.

(3) If an agent appointed under subsection (1) wilfully neglects or refuses to comply with a requirement imposed by a customs enactment on a master of a vessel or a commander of an aircraft, the Commissioner may by notice in writing, advise any master of that vessel or any commander of that aircraft that the Commissioner no longer accepts the person appointed as the agent of that vessel or that aircraft, and that person shall upon that notification cease to be the agent of the master of that vessel or the commander of that aircraft.

(4) Where a person other than the master of a vessel or the commander of an aircraft is required by a customs enactment to perform an act or discharge a duty, the person may appoint as the person's agent any other person to perform that act or discharge that duty.

(5) Before accepting a request by an agent to act on behalf of a person in relation to an assigned matter, an officer may require that agent to produce to him or her written authority from the person whose agent he or she is, certifying that he or she is so authorised to act.

(6) The Commissioner may, require a person appointed to act as an agent under subsection (1) to give security, by bond or otherwise, in the form and manner the Commissioner may direct and the bond

(a) shall be taken on behalf of the Government of the Territory; and

(b) may be cancelled at any time by the Commissioner or by the order of the Commissioner.

Control of movement of uncleared goods.

20. (1) The Commissioner may give general or specific directions as to the manner, conditions and restrictions that goods to which this section applies are to be moved within the limits of a customs port, approved wharf, customs airport or customs area, between any of them, or between any of them and any other place.

(2) This section applies to

(a) goods chargeable with a duty which duty has not been paid;

(b) goods on which a drawback has been paid; and

(c) any other goods which have not yet been cleared out of customs charge.

(3) A direction under subsection (1) may require that goods to which this section applies shall only be moved

(a) by persons licensed by the Commissioner for that purpose, or

(b) in the vessels, aircraft or vehicles or by any other means, that may be approved by the Commissioner for that purpose

and the licence or approval may be granted for the periods and be subject to the conditions and restrictions the Commissioner may see fit to impose and may be revoked at any time by the Commissioner.

(4) A person who contravenes or fails to comply with a direction given, or a condition or restriction imposed, or the terms of a licence or approval granted by the Commissioner under subsection (1), commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

Control of mooring facilities.

21. (1) The owner or operator of a mooring facility shall register his or her facility with the Commissioner and the registration shall be renewed annually.

(2) Where an owner or operator of a facility permits a vessel from a place outside the Territory to tie up and use the owner or operator's facility without the master of that vessel having first reported as is required under section 24, the owner or operator commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

(3) Subsection (2) shall not apply to a vessel seeking refuge because of stress of weather, equipment failure or other reason outside the control of the master or crew.

PART III
IMPORTATION

Procedure on arrival of vessels.

22. (1) Subject to subsections (2) and (3) and except as the Commissioner may otherwise permit,

(a) the master of a vessel arriving in the territorial waters from a place outside the Territory shall not cause or permit that vessel to arrive at a place other than a customs port, and

(b) a person importing or concerned in importing any goods in a vessel shall not bring those goods into the Territory at a place other than a customs port,

and a master or any other person who contravenes or fails to comply with a requirement of this subsection commits an offence and is liable on conviction to a fine not exceeding ten thousand dollars, or three times the value of the goods whichever is the greater, and any goods imported in contravention of this subsection and the vessel are liable to forfeiture.

(2) Subsection (1) shall not apply in relation to a vessel which is compelled by accident, stress of weather or other unavoidable cause to arrive at a place other than a customs port, but

(a) the master of the vessel

(i) shall immediately report the arrival to an officer;

(ii) shall not, without the consent of an officer, permit any goods carried on the vessel to be unloaded from, or any passenger or member of the crew to depart from the vicinity of the vessel; and

(iii) shall comply with any direction given by an officer in respect of the goods; and

(b) a passenger or member of the crew shall not leave the immediate vicinity of the vessel without the consent of an officer.

(3) Nothing in subsection (2) shall prohibit

(a) the departure of a passenger or member of the crew from the vicinity of a vessel, or

(b) the removal of goods from a vessel

where that departure or removal is necessary for reasons of health, safety or the preservation of life or property.

(4) A master or other person who contravenes or fails to comply with a requirement of subsection (2) commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars and any goods imported in contravention of that subsection and the vessel are liable to forfeiture.

Procedure on arrival of aircraft.

23. (1) Subject to this section and except as the Commissioner may otherwise permit,

(a) the commander of an aircraft arriving in the Territory from a place outside the Territory shall not cause or permit that aircraft to land at any time while it is carrying passengers or goods brought in that aircraft from a place outside the Territory and not yet cleared, at a place other than a customs airport; and

(b) a person importing or concerned in importing goods in an aircraft shall not bring those goods into the Territory at a place other than a customs airport.

(2) A commander or other person who contravenes or fails to comply with a requirement of subsection (1) commits an offence and is liable on conviction to a fine not exceeding ten thousand dollars, or three times the value of the goods, whichever is the greater, and any goods imported in contravention of subsection (1) and the aircraft are liable to forfeiture.

(3) Subsection (1) shall not apply in relation to an aircraft which is required under an enactment relating to air navigation, or is compelled by accident, stress of weather or other unavoidable cause, to land at a place other than a customs airport, but the commander of the aircraft

(a) shall immediately report the landing to an officer and shall on demand produce to the officer, the journey log belonging to the aircraft; and

(b) shall not, without the consent of an officer, permit any goods carried on the aircraft to be unloaded, or any passenger or member of the crew to depart, from the vicinity of the aircraft.

(4) A commander or other person who contravenes or fails to comply with a requirement of subsection (3) commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars and any goods imported in contravention of subsection (3) and the aircraft are liable to forfeiture.

(5) Nothing in subsection (3) shall prohibit

(a) the departure of a passenger or member of the crew from the vicinity of an aircraft, or

(b) the removal of goods from an aircraft,

where that departure or removal is necessary for reasons of health, safety or the preservation of life or property.

Report inwards.

24. (1) The master of every vessel arriving at a customs port

(a) from a place outside the Territory, or

(b) carrying goods brought in that vessel from a place outside the Territory and not yet cleared on importation,

shall, within twelve hours of that arrival, deliver to the Commissioner a report in the form and manner and containing the particulars the Commissioner may direct.

(2) The commander of every aircraft arriving at a customs airport

(a) from a place outside the Territory; or

(b) carrying goods or passengers taken on board that aircraft at a place outside the Territory, being goods or passengers either

(i) bound for a destination in the Territory and not yet cleared at a customs airport; or

(ii) bound for a destination outside the Territory,

shall on arrival, deliver to the Commissioner a report containing particulars in the form and manner the Commissioner may direct.

(3) Where a report made under this section is incorrect, the person who made it shall, within twenty-four hours of the making of it or a longer period the Commissioner may permit, be allowed to amend it, and if the Commissioner is satisfied that the error was not made knowingly or recklessly, then notwithstanding any other provisions of a customs enactment, that person shall not have committed an offence and where the error consisted of the omission or incorrect reporting of any goods, those goods shall not be liable to forfeiture.

(4) A person by whom a report is required to be made by this section commits an offence if the person fails to do so, and is liable on conviction to a fine not exceeding ten thousand dollars, or three times the value of any goods which are not declared, whichever is the greater, and the vessel or aircraft is liable to forfeiture.

(5) A master or commander commits an offence if goods which appear on a clearance required to be produced by this section do not appear on the report, unless the report is amended under subsection (3), and is liable on conviction to a fine not exceeding ten thousand dollars, or three times the value of the goods, whichever is the greater, and shall pay to the Commissioner the duty on the goods.

(6) A person making a report under this section shall, at the time of making it,

(a) answer all the questions relating to the vessel or aircraft, its cargo, stores, baggage, crew, passengers, voyage or flight as may be put to the person by the proper officer; and

(b) produce all books and documents in his or her custody or control relating to the vessel or aircraft, its cargo, stores, baggage, crew, passengers, voyage or flight as the proper officer may require.

(7) A person who fails to comply with subsection (6) commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

(8) If at any time after a vessel or aircraft carrying goods brought in that vessel or aircraft from a place outside the Territory arrives within the territorial waters or lands and before a report has been made in accordance with this section,

(a) any hold is opened or bulk broken or any goods are otherwise interfered with on the vessel or aircraft,

(b) goods are unloaded from or taken on board that vessel or aircraft,

(c) an alteration is made in the stowage of any goods carried, or

(d) any goods are staved, destroyed or thrown overboard, or any container is opened,

then unless the matter is explained to the satisfaction of the Commissioner, the master or commander of the vessel or aircraft commits an offence and is liable on conviction

(i) in the case of an offence under paragraphs (a), (b) or (c), to a fine not exceeding ten thousand dollars or three times the value of the goods, whichever is the greater, and any goods in respect of which the offence was committed are liable to forfeiture; and

(ii) in the case of an offence under paragraph (d), to a fine not exceeding twenty thousand dollars or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding two years, or both, and any goods in respect of which the offence was committed are liable to forfeiture.

(9) The Commissioner may require any goods reported as stores on board any vessel or aircraft, or any portion of them, to be entered for

warehousing under section 27 and for the purposes of this subsection the master or commander shall be deemed to be the importer of those goods.

Entry of goods on importation.

25. (1) The importer of goods, other than goods which are exempt from the requirements of this section, shall

(a) in the case of goods, imported by air, within seven days of their importation, or

(b) in the case of goods imported by sea, within fourteen days of their importation,

deliver to the proper officer an entry of those goods, in the form and manner and containing the particulars, the Commissioner may direct.

(2) The following goods are exempt from the requirements of this section:

(a) fresh fish (including shell fish) taken by a local fisherman and imported by the fisherman in the fisherman's vessel; and

(b) passenger's accompanied baggage.

(3) Subject to subsection (4), goods may be entered under subsection (1)

(a) for warehousing if so eligible;

(b) for home use, if so eligible;

(c) for transhipment; or

(d) in other circumstances the Commissioner may permit, for temporary retention with a view to subsequent re-exportation.

(4) The Commissioner may refuse to accept an entry of goods if he or she is not satisfied that the goods were imported at the time of the delivery of the entry.

(5) Where in the case of goods which are not chargeable with duty, an entry made under subsection (1) is incorrect, the importer shall, within

ten days after the delivery of the entry or a longer period the Commissioner may permit, be allowed to deliver to the Commissioner, a full and accurate account of the goods and if the Commissioner is satisfied that the error was not made knowingly or recklessly, then notwithstanding any other provision of a customs enactment, the person making the entry does not commit an offence and the goods which were the subject of the error are not liable to forfeiture.

(6) The Commissioner may, notwithstanding that entry has not been made under subsection (1), permit the delivery to an importer of any bullion, currency notes or coins imported into the Territory.

Entry by bill of sight.

26. (1) Without prejudice to section 25, where on the importation of goods the importer is unable for want of any document or information to make a perfect entry of those goods, the importer shall make a signed declaration to that effect to the proper officer.

(2) Where a declaration under subsection (1) is made to the designated officer, the officer shall permit the importer to examine the goods imported.

(3) Where an importer has made a declaration under subsection (1) and submits to the proper officer an entry, not being a perfect entry, in the form and manner and containing the particulars as the Commissioner may direct, and the proper officer is satisfied that the description of the goods for tariff and statistical purposes is correct, and in the case of goods liable to duty according to number, weight, measurement or strength, the number, weight, measurement or strength is correct, the proper officer shall on payment of the specified sum to him or her, accept that entry as an entry by bill of sight and allow the goods to be delivered for home use.

(4) For the purposes of subsection (3), the specified sum shall be an amount estimated by the proper officer to be the duty payable on the goods, together with any further sum as the proper officer may require, that further sum being not less than one half of the estimated duty.

(5) If within thirty days from the date of making an entry by bill of sight under subsection (3), or any longer period the Commissioner may permit, the importer is required to make a perfect entry, the perfect entry shows the amount of duty

(a) to be less than the specified sum, the Commissioner shall pay the difference to the importer; or

(b) to be more than the specified sum, the importer shall pay the difference to the Commissioner.

(6) Where a perfect entry is not made within the time limit stated under subsection (5), the specified sum paid shall be deemed to be the amount of duty payable on the importation of the goods and brought to account as duty by the Commissioner.

(7) Notwithstanding any other provision of this section, where, at any time after the importation of goods the Commissioner is satisfied that it is impossible for the importer to make a perfect entry in respect of the goods, the Commissioner may subject to the conditions and restrictions the Commissioner may see fit to impose, permit the goods to be entered at a value which is in the Commissioner's opinion the correct value of the goods, and the entry shall be deemed to be a perfect entry, but where any condition imposed under this subsection is contravened or not complied with the goods are liable to forfeiture.

Removal of uncleared goods to a customs warehouse.

27. (1) Where in the case of imported goods for which an entry is required,

(a) entry has not been made by the expiration of the relevant period, or

(b) at the expiration of twenty-one clear days from the relevant date, entry has been made of the goods but the goods have not been unloaded from the importing vessel or aircraft, or in the case of goods which have been unloaded, they have not been produced for examination and clearance,

then at any time after the relevant date, the proper officer may, subject to subsection (2), cause the goods to be deposited in a customs warehouse.

(2) Goods may not be deposited in a customs warehouse if they are

(a) of a type prescribed in Schedule 1; Schedule 1

(b) in the opinion of the Commissioner, of a perishable nature; or

(c) likely to constitute a hazard,

in which case they may be sold.

(3) Subject to subsection (4), in this section

(a) the relevant period" means a period of seven days from the relevant date, in the case of goods imported by air, and in the case of goods imported by sea, a period of fourteen days from the relevant date; and

(b) "the relevant date" means the date when the report was made of the importing vessel or aircraft under section 24 or of the goods under section 25 or, where a report was not made, the date when it should properly have been made.

(4) Where any restriction is placed upon the unloading of goods from any vessel or aircraft by virtue of an enactment relating to the prevention of epidemic or infectious diseases, then in relation to those goods, "the relevant date" means the date of the removal of the restriction.

Importation and exportation of goods by post or courier.

28. (1) Without limiting the effect of any other provision of this Act,

(a) postal packets arriving in the Territory from abroad or posted in the Territory for transmission abroad may be required to be opened by the Postmaster, a person authorised by the Postmaster or the manager or agent of the courier company through which it is brought, in the presence of an officer, and

(b) parcels consigned to a place in the Territory from abroad or posted in the Territory for transmission abroad may be required to be opened by the Postmaster, a person authorised by the Postmaster or the manager or agent of the courier company through which it is brought, in the presence of an officer,

and where any goods contained in the postal packets or parcels are dutiable, restricted, prohibited or do not correspond with the declaration of contents made in respect of them, those goods are liable to forfeiture.

(2) Goods imported into the Territory by post or courier shall not be allowed to be removed from customs charge until duty chargeable on them is paid.

Control of movement of goods.

29. (1) The Commissioner may by direction in writing, impose conditions and restriction in respect of

(a) the movement of imported goods between the place of importation and a place approved by the Commissioner for

(i) clearing of the goods out of charge; or

(ii) the exportation of the goods; and

(b) the movement of goods intended for export between a place approved by the Commissioner for the examination of the goods or a place designated by the proper officer as the place for exportation of goods.

(2) Directions under subsection (1) may, in particular

(a) require the goods to be moved within the period and by the route that may be specified by or under Regulations made under this Act;

(b) require the goods to be carried in a vehicle or container complying with the requirements, and secured in the manner, as may be specified; or

(c) prohibit any unloading or loading of the vehicle or container or any interference with its security, except in the circumstances specified.

(3) A document required to be made or produced as a result of directions made under subsection (1) shall be made or produced in the form and manner, and contain particulars the Commissioner may direct, but the Commissioner may relax any requirement that a specific document be made or produced.

(4) The Commissioner may impose a substituted requirement, if a requirement resulting from a direction given under subsection (1) is relaxed under subsection (3).

(5) If a person contravenes or fails to comply with a direction under subsection (1) or a requirement imposed by or under the direction, that person and the person then in charge of the goods each commit an offence and each is liable on summary conviction to a fine not exceeding ten thousand dollars and any goods in respect of which the offence was committed are liable to forfeiture.

Forfeiture of goods improperly imported.

30. (1) Without prejudice to any other provision of a customs enactment, where

(a) imported goods, being goods subject to duty on their importation, are without payment of that duty

(i) unloaded at any port,

(ii) unloaded from any aircraft,

(iii) removed from their place of importation or from any approved wharf, examination station, transit shed or customs area,

(b) goods imported, landed or unloaded contrary to a prohibition or restriction that is in force with respect to them under or by virtue of an enactment,

(c) goods subject to duty, or goods the importation of which is prohibited under or restricted by an enactment, are found to have been concealed in any manner on board any vessel or aircraft, whether before or after the unloading of the goods,

(d) goods are imported concealed in a container holding goods of a different description,

(e) imported goods are found, whether before or after delivery, not to correspond with an entry made in respect of them, or

(f) imported goods are concealed or packed in a manner appearing to be intended to deceive an officer,

those goods shall, subject to subsection (2), be liable to forfeiture.

(2) Where goods, the importation of which is prohibited under or restricted by an enactment, are on their importation

(a) reported as intended for exportation in the same vessel or aircraft,

(b) entered for transhipment, or

(c) entered to be warehoused for exportation or to be used as stores,

the Commissioner may, if he or she considers appropriate, permit those goods to be dealt with accordingly.

Penalty for improper importation of goods.

31. (1) Subsection (2) applies to goods of the following description:

(a) goods chargeable with a duty which has not been paid; and

(b) goods the importation, landing or unloading of which is prohibited or restricted by or under an enactment.

(2) A person commits an offence if, with intent to defraud the payment of duty or to evade the prohibition or restriction mentioned in subsection (1), the person

(a) unships or lands in a customs port or unloads from an aircraft in the Territory, goods to which this subsection applies, or assists or is otherwise concerned in the unshipping, landing or unloading of those goods; or

(b) removes from their place of importation or from any approved wharf, examination station, transit shed, customs airport or customs area, goods to which this subsection applies, or assists or is otherwise concerned in the removal of those goods.

(3) A person who imports or is concerned in importing goods contrary to a prohibition under or restriction by virtue of an enactment with respect to those goods commits an offence if the person does so with intent to evade the prohibition or restriction, whether or not the goods are unloaded.

(4) Subject to subsection (5), a person who commits an offence under subsection (2) or (3), is liable on conviction to a fine not exceeding twenty thousand dollars or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding two years, or both.

(5) In the case of an offence under subsection (2) or (3), where the goods are a controlled drug, the importation of which is prohibited or restricted by section 5 of the Drugs (Prevention of Misuse) Act, the penalty specified in Schedule 3 shall be substituted for the penalty contained in subsection (4).

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(6) A person who,

(a) imports or causes to be imported, goods

(i) concealed in a container holding goods of a different description, or

(ii) packed in a manner appearing to be intended to deceive an officer, or

(b) directly or indirectly imports or causes to be imported or entered any goods found, whether before or after delivery, not to correspond with any entry made in respect of them,

commits an offence and is liable on conviction to a fine not exceeding ten thousand dollars, or three times the value of the goods, whichever is the greater.

PART IV
EXPORTATION

Entry of goods for exportation.

32. (1) Subject to subsection (2), the exporter of goods other than passenger's accompanied baggage, shall deliver to the proper officer an entry of those goods in the form and manner, and containing the particulars, the Commissioner may direct.

(2) The Commissioner may relax all or any of the requirements imposed under subsection (1) in relation to any goods, class or description of goods, subject to any conditions and restrictions he or she may see fit to impose.

(3) Where in the case of goods which are not chargeable with duty, an entry made under subsection (1) is incorrect, the exporter shall, within ten days after the delivery of the entry or any longer period the Commissioner may permit, be allowed to deliver to the Commissioner a full and accurate account of the goods and, if the Commissioner is satisfied that the error was not made knowingly or recklessly, then notwithstanding any other provision of a customs enactment, the person making the entry does not commit an offence and the goods which were the subject of the error shall not be liable to forfeiture.

(4) Where goods which have been entered for exportation or for use as stores are not duly loaded on the vessel or aircraft for which they are entered, then, unless within twenty-four hours of the departure of that vessel or aircraft the person who entered them notifies the proper officer of that short loading, the goods are liable to forfeiture.

(5) If goods for which entry is required under subsection (1) are put on board any vessel or aircraft for exportation or for use as stores, or are water-borne for that purpose before entry in respect of them has been made, those goods are liable to forfeiture and, where the placing on board or making water-borne was done knowingly and with fraudulent intent, any person knowingly concerned in that act commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars, or three times the value of the goods, whichever is the greater, or to a term of imprisonment not exceeding two years, or both.

Entry outwards of vessels and aircraft.

33. (1) Except as the Commissioner may otherwise permit,

(a) before any goods for exportation or for use as stores are loaded on any vessel or aircraft, or

(b) where a vessel carrying goods arrives at a customs port or an aircraft arrives at a customs airport with

the intention of proceeding to a destination outside the Territory,

the master of the vessel or the commander of the aircraft shall deliver to the proper officer, an entry outwards of that vessel or aircraft in the form and containing the particulars the Commissioner may direct.

(2) Where an entry made under subsection (1) is incorrect, the person who made it shall within forty-eight hours of the making of it or any longer period the Commissioner may permit, be allowed to amend it, and if the Commissioner is satisfied that the error was not made knowingly or recklessly, then notwithstanding any other provision of a customs enactment, that person does not commit an offence and any goods which were the subject of the error shall not be liable to forfeiture.

(3) A person by whom an entry is required to be made under subsection (1) commits an offence if he or she fails to do so, and is liable on conviction to a fine not exceeding twenty thousand dollars.

(4) Where goods are loaded on board any vessel or aircraft in contravention of subsection (1), the master of the vessel or the commander of the aircraft commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars and, where the loading was done with fraudulent intent, any person concerned in that loading with that intent commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars, or three times the value of the goods, whichever is the greater and the goods are liable to forfeiture.

Stores.

34. (1) Subject to subsection (2), upon an application made by the master of a vessel over thirty tons burden or the commander of an aircraft, which is about to leave the Territory for a destination outside the Territory, in the form and manner and containing the particulars the Commissioner may direct, the Commissioner may subject to conditions and restrictions he or she may see fit to impose and having regard to the number of persons on board that vessel or aircraft, permit the quantity of goods he or she considers reasonable to be removed without payment of duty from any warehouse or on drawback and loaded on to that vessel or aircraft for use as stores during that voyage or flight.

(2) Where the application under subsection (1) is in respect of fuel and lubricants only, that application may be made by the master of the vessel, regardless of its burden.

(3) If any vessel or aircraft, having left the Territory for a destination outside the Territory, fails to reach that destination or any other

destination outside the Territory and returns to the Territory, and in the opinion of the proper officer the deficiency in the stores of that vessel or aircraft is in excess of the quantity that might reasonably have been consumed having regard to the period between the departure and the discovery of the deficiency, the master or commander

(a) commits an offence and is liable on conviction to a fine not exceeding ten thousand dollars, or three times the value of that deficiency, whichever is the greater; and

(b) shall pay to the Commissioner the duty on that deficiency.

Clearance.

35. (1) Except as the Commissioner may otherwise permit,

(a) the master of a vessel intending to depart from a customs port, and

(b) the commander of any aircraft intending to depart from a customs airport

to a destination outside the Territory, shall obtain clearance from the proper officer.

(2) A person applying for clearance under subsection (1) shall

(a) deliver to the proper officer an account of all cargo and stores taken or remaining on board the vessel or aircraft in the Territory;

(b) produce all the books and documents in his or her custody or control relating to the vessel or aircraft, its cargo, stores, baggage, crew, passengers, voyage or flight as the proper officer may require; and

(c) answer all questions relating to the vessel or aircraft, its cargo, stores, baggage, crew, passengers, voyage or flight as may be put to him or her, by the proper officer.

(3) Where clearance is sought under subsection (1) for a vessel or aircraft which is in ballast, or a vessel or aircraft which does not have on board, goods other than stores, passenger's accompanied baggage or empty containers

upon which freight or profit is not earned, the proper officer granting clearance of that vessel or aircraft shall, on the application of the master or commander, clear that vessel or aircraft as in ballast.

(4) Where it appears to the proper officer that a vessel or aircraft intends or is likely to depart for a destination outside the Territory without clearance, the officer may give instructions and take steps by way of the detention of that vessel or aircraft as appear to the officer necessary to prevent that departure.

(5) If any vessel or aircraft required to be cleared under this section departs from a customs port or customs airport for a destination outside the Territory without a valid clearance, or after clearance calls at a customs port or customs airport without the permission of the proper officer, except where the departure or call was caused by accident, stress of weather or other unavoidable cause, the master or commander of the vessel or aircraft commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

(6) If twenty-four hours after the granting of a clearance under subsection (1), the vessel cleared has not left the territorial waters or the aircraft cleared has not taken off for a destination outside the Territory, that clearance shall become void.

(7) If an aircraft or a vessel is required to obtain clearance from a customs airport or a customs port respectively under this section, and goods are loaded into that aircraft or vessel at that airport or port before application for clearance has been made, the goods are liable to forfeiture and where the loading is done with fraudulent intent, a person with knowledge of that intent commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars or three times the value of the goods, whichever is the greater or to imprisonment for a term not exceeding two years, or both.

Power to refuse or demand return of clearance.

36. (1) For the purpose of securing the detention of a vessel or aircraft in pursuance of a power or duty conferred or imposed by a customs enactment, or for the purpose of securing compliance with a customs enactment,

(a) the proper officer may at any time refuse clearance of any vessel or aircraft; and

(b) where clearance has been granted to a vessel or aircraft, any proper officer may at any time while the vessel is within the territorial waters or the aircraft is at a customs airport, demand the clearance granted to be returned to him or her.

(2) A demand for the return of a clearance may be made either orally or in writing to the master of the vessel or the commander of the aircraft, and if made in writing may be served

(a) by delivering it to the master or commander personally;

(b) by leaving it at the master or commander's last known place of abode or business in the Territory; or

(c) by leaving it on board the vessel or aircraft with the person appearing to be in charge or command of the vessel or aircraft.

(3) Where a demand for the return of a clearance is made under subsection (2),

(a) the clearance shall immediately become void; and

(b) if the demand is not complied with, the master of the vessel or commander of the aircraft commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

Security for exportation of goods.

37. (1) Where warehoused goods or goods on drawback are to be exported, the Commissioner may require the exporter to give security in an amount not less than the duty which would have been chargeable on those goods if they had been imported into the Territory for home use.

(2) If within one month of the exportation of the goods referred to in subsection (1) or any longer period the Commissioner may permit, the exporter does not produce to the Commissioner a certificate signed by a customs officer in the country to which the goods were exported certifying that the goods have been imported into that country, or otherwise account for those goods to the satisfaction of the Commissioner, the security referred to in subsection (1) shall be forfeited.

Offences in relation to exportation.

38. (1) If goods loaded or retained on board any vessel or aircraft for exportation or for use as stores are not exported and discharged at a place outside the Territory or used as stores but are unloaded in the Territory, then

(a) unless the unloading was authorised by the proper officer, and

(b) except

(i) where the proper officer otherwise permits,

(ii) any duty chargeable and unpaid on those goods is paid, and

(iii) any drawback or other allowance made in respect of those goods is repaid,

the master of the vessel or the commander of the aircraft and any person concerned in the unshipping, relanding, landing, unloading or carrying of the goods from the vessel or aircraft without that authority, payment or repayment commits an offence.

(2) The Commissioner may impose conditions and restrictions he or she considers appropriate with respect to goods loaded or retained as mentioned in subsection (1) which are permitted to be unloaded in the Territory, and a person who contravenes or fails to comply with a condition or restriction imposed under this subsection commits an offence.

(3) If after a vessel or aircraft has obtained clearance but before it has left the Territory it is discovered that goods cleared for exportation or for use as stores are no longer on board, then unless those goods have been unloaded with the permission of the proper officer or are stores which reasonably could have been consumed since the granting of the clearance, the master or the commander commits an offence and shall in addition to the penalty prescribed in subsection (5), pay to the Commissioner the duty on that deficiency.

(4) A person commits an offence, if the person

(a) exports, causes to be exported or attempts to export goods

(i) concealed in a container holding goods of a different description; or

(ii) packed in a manner appearing to be intended to deceive an officer;

(b) directly or indirectly exports or causes to be exported or entered any goods found not to correspond with the entry made in respect of them; or

(c) exports or attempts to export, without the authority of the proper officer,

(i) warehoused goods;

(ii) goods which have been transferred from an importing vessel or aircraft and which are chargeable with duty which has not been paid ; or

(iii) goods entitled to drawback on exportation.

(5) A person who commits an offence under this section is liable on conviction to a fine not exceeding ten thousand dollars, or three times the value of the goods, whichever is the greater, and the goods are liable to forfeiture.

Exportation of prohibited or restricted goods.

39. (1) If any goods are

(a) exported or shipped as stores, or

(b) brought to any place in the Territory for the purpose of being exported or shipped as stores,

and the exportation or shipment is contrary to a prohibition or restriction in force with respect to those goods under an enactment, the goods are liable to forfeiture and, subject to subsection (3), the exporter or intending exporter of the goods and any agent of the exporter concerned in the exportation or shipment or intended exportation or shipment commits an offence and each is liable on conviction to a fine not exceeding ten thousand dollars or three times the value of the goods, whichever is the greater.

(2) A person knowingly concerned in the exportation or shipment as stores, or in the attempted exportation or shipment as stores, of any goods with intent to evade a prohibition or restriction commits an offence and, subject to subsection (3), is liable on conviction to a fine not exceeding twenty thousand dollars, or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding two years, or both.

(3) In the case of an offence under subsections (1) and (2) where the goods are a controlled drug the exportation of which is prohibited or restricted by section 5 of the Drugs (Prevention of Misuse) Act, the penalty specified in Schedule 3 shall be substituted for the penalty contained in subsections (1) and (2).

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Schedule 3

Power to require information regarding goods.

40. (1) Where on the exportation of goods from the Territory there has been furnished for the purpose of a preferential trading arrangement or a Customs requirement or practice, a certificate or other evidence as to the origin of the goods, or as to payments made or relief from duty allowed in any country or territory, then, for the purpose of verifying or investigating that certificate for evidence, the Commissioner or an officer may require the exporter, or any other persons appearing to the Commissioner or the officer to have been concerned in any way with the goods, or with any goods from which directly or indirectly the goods have been produced or manufactured, or to have been concerned with the obtaining or furnishing of the certificate or evidence,

(a) to furnish the information, in the form and within the time, the Commissioner or officer may specify in the requirement; or

(b) to produce for inspection, and to allow the taking of copies or extracts from, the invoices, bills of lading, books or documents as may be specified.

(2) A person who, without reasonable cause, fails to comply with a requirement imposed on him or her under subsection (1), commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

PART V
WAREHOUSING

Approval of warehouses.

41. (1) The Commissioner may, for a specified period and subject to conditions he or she considers appropriate to impose, approve places of security for the deposit, keeping and securing of,

(a) goods chargeable with customs duty but for which payment of the duty has not been made;

(b) goods for exportation or use as stores, being goods not eligible for home use; and

(c) goods permitted by or under this Act to be warehoused on drawback.

. (2) Without limiting the generality of subsection (1), the Commissioner may

(a) restrict goods which may be permitted to be warehoused in a particular warehouse to goods owned by the occupier of that warehouse; or

(b) make the approval of a warehouse conditional upon the warehousing of a minimum amount of goods during a specified period, and different amounts may be required in respect of warehouses restricted under paragraph (a) and warehouses not so restricted.

(3) An occupier of a warehouse who after an approval of a warehouse under subsection (1), contravenes or fails to comply with a condition or restriction by the Commissioner under that subsection commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

(4) Subject to subsection (5), the Commissioner may at any time, for reasonable cause, revoke or vary the terms of an approval given under subsection (1).

(5) Where the Commissioner intends to revoke or not to renew an approval of a warehouse given under subsection (1), the Commissioner shall, not later than three months before the date when the revocation is due to take effect or the approval is due to expire (in this section referred to as "the date of cessation"), give notice of his or her intention in writing, and this notice shall be deemed to have been served on all persons interested in any goods then deposited in that warehouse, or permitted by or under this Act to be so deposited between the date of the giving of the notice and the date of cessation, if addressed to the occupier of, and left at, the warehouse.

(6) If, after the date of cessation or a later date the Commissioner may permit, uncleared goods remain in a place no longer approved under subsection (1), they may be taken by an officer to a customs warehouse and, without prejudice to any other power of earlier sale provided by this Act, may be sold if they are not cleared within one month.

Goods not to be warehoused on importation. Schedule 1

42. (1) Goods, class or description of goods, specified in Schedule 1, may not be warehoused.

(2) With the approval of the Cabinet, the Minister may, by an Order published in the *Gazette* and a newspaper of wide circulation in the Territory,

(a) delete from, vary or add to the goods, class or description of goods specified in Schedule 1;

(b) prescribe goods, class or description of goods which may not remain warehoused for a period longer than six months and may delete from, vary or add to the goods, class or description of goods; and

(c) specify goods, class or description of goods which are required to be warehoused on their importation.

(3) An Order made under subsection (2) is subject to a negative resolution of the House of Assembly.

(4) Except as the Commissioner may otherwise permit and subject to the conditions and restrictions he or she considers appropriate to impose, warehoused goods may not remain warehoused for longer than twelve months and warehoused goods which remain warehoused after that time, shall be entered for rewarehousing or for home use or be re-exported.

(5) Damaged goods or goods enclosed in an insecure or otherwise defective container or in a container from which portion of the contents have been removed may not be warehoused, unless they are secured to the satisfaction of the proper officer.

(6) Goods warehoused contrary to this section or failing to be warehoused, are liable to forfeiture.

Production of goods in warehouse.

43. (1) The occupier of a warehouse shall produce to an officer, on request, any goods deposited in the warehouse which have not been lawfully authorised to be removed from the warehouse, and an occupier who fails to produce the goods commits an offence and is liable on conviction to a fine not exceeding one thousand dollars or three times the value of the goods, whichever is the greater.

(2) The occupier of a warehouse shall stow every container or lot of goods warehoused that easy access may be had to the goods, and the occupier commits an offence for every container or lot not so stowed and is liable on summary conviction to a fine not exceeding one thousand dollars.

Proprietor to inspect and show goods for sale.

44. (1) Without prejudice to a restriction or condition imposed by the occupier of a warehouse, the proprietor of warehoused goods may, with the authority of the proper officer,

(a) inspect the goods and their containers with intent to prevent loss that may result from their storage; and

(b) show the goods for sale.

(2) Where the proper officer requires that he or she shall be present at an inspection or showing of goods, the proper officer shall, so far as is practicable, attend at a reasonable time requested, but shall not be obliged to attend for the purposes of this section more than once in a period of twenty-four hours at the request of the same person or in respect of the same goods.

(3) The Commissioner may allow the proprietor of warehoused goods to take samples of the goods subject to conditions, and with or without entry or payment of duty.

Entry, marking, etc. of goods for warehousing.

45. (1) Imported goods which are on importation entered for warehousing are deemed to be duly warehoused as from the time when the proper officer certifies that the entry and warehousing of those goods are complete.

(2) Before any other goods are warehoused, the proprietor of the goods shall deliver an entry in respect of the goods to the proper officer in the form and manner and containing the particulars the Commissioner may direct.

(3) Goods brought to a warehouse for re-warehousing after removal for that purpose from another warehouse shall be dealt with in like manner as if they were goods being warehoused for the first time, except that subsections (1) and (2) shall not apply,

(4) Except permitted by or under this Act, goods shall be warehoused in the containers or lots in which they were first entered for warehousing.

(5) The proprietor of warehoused goods shall mark the containers or lots in the manner the proper officer may direct and shall subject to any further direction, keep them so marked while they are warehoused.

(6) A person who fails to comply with subsection (5) commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

(7) Where without the authority of the proper officer and except permitted under this Act,

(a) any goods are warehoused in containers or lots other than those in which they were entered for warehousing, or

(b) an alteration is made to any goods in a warehouse, or in the packing or marking of the containers or lots of the goods after the goods have been duly warehoused,

those goods are liable to forfeiture.

Re-entry of goods entered for warehousing.

46. (1) Subject to subsection (2), goods which have been entered for warehousing or which have been permitted to be removed from a warehouse for transport to another warehouse may, at any time before they have been warehoused or re-warehoused,

(a) be further entered by their proprietor for

(i) home use, if so eligible, or

(ii) exportation or for use as stores,

and shall then be dealt with as if they had been so entered from the warehouse; or

(b) be removed for transport to another warehouse approved for the warehousing of those goods, and shall then be dealt with as if they had been duly warehoused.

(2) Where goods are held in containers, part of those goods shall not be further entered or removed under subsection (1), unless that part consists of one or more complete containers.

Operations of warehoused goods.

47. (1) Without prejudice to this or any other Act under which an operation on warehoused goods is or may be permitted, the Commissioner may, in the case of those goods and subject to the conditions and restrictions he or she considers appropriate, permit the sorting, separating, packing or repacking of goods in a warehouse and the carrying out on warehoused goods, other operations necessary for the preservation, sale, shipment or disposal of the goods as he or she considers appropriate and may give directions as to the warehouses or the part of any warehouse in which an operation on goods may be carried out.

(2) The Commissioner may at any time revoke or vary permission granted or deemed to have been granted under this section.

(3) A person who carries out an operation on goods in a warehouse otherwise than in accordance with permission granted or deemed to have been granted under this section or otherwise than as permitted under some other Act commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars and the goods are liable to forfeiture.

Deficiency in warehoused goods.

48. (1) If at any time after goods have been warehoused and before they have been lawfully removed, all or part of those goods are found to be missing then, without prejudice to any other fine or liability to forfeiture incurred under this Act, the occupier of the warehouse

(a) commits an offence and is liable on conviction to a fine not exceeding ten thousand dollars, or three times the value of the goods, whichever is the greater; and

(b) shall pay to the Commissioner

(i) the duty that the goods would have borne if they had been entered for home use on the date of the discovery of the deficiency; or

(ii) in the case of goods not eligible for home use, an amount which in the opinion of the proper officer was the value of the goods, at the date of the discovery of the deficiency.

(2) Where goods have without payment of duty been lawfully removed from a warehouse for transport to some other warehouse or to some other place, and all or part of the goods fail to reach that other warehouse or place then, without prejudice to any other fine or liability to forfeiture incurred by or under this Act, the proprietor of the goods

(a) commits an offence and is liable on conviction to a fine not exceeding ten thousand dollars, or three times the value of the goods, whichever is the greater; and

(b) shall pay to the Commissioner

(i) the duty that the goods would have borne if they had been entered for home use on the date of the discovery of the deficiency; or

(ii) in the case of goods not eligible for home use, an amount which in the opinion of the proper officer was the value of the goods, at the date of the discovery of the deficiency.

(3) Subject to subsection (4), compensation shall not be payable by the Commissioner and action shall not lie against the Commissioner, for loss or damage caused to any goods while in a warehouse or for an unlawful removal of goods from a warehouse.

(4) Where warehoused goods are damaged, destroyed or unlawfully removed by or with the assistance or connivance of an officer, and that officer is convicted of an offence in relation to that damage, destruction or removal, then except where the occupier of the warehouse or the proprietor of the goods was a party to the offence, the Commissioner shall pay compensation for any loss caused by the damage, destruction or removal, and notwithstanding any other provision of a customs enactment, duty shall not be payable on the goods by the occupier or the proprietor and any sum paid by the proprietor by way of duty before the conviction shall be refunded.

Removal of warehoused goods.

49. (1) Before goods are removed from a warehouse the proprietor of the goods shall deliver to the proper officer an entry in respect of the goods in the form and manner, and containing the particulars the Commissioner may direct.

(2) Subject to this Act and any statutory instrument made under the Act as to the purposes for which goods may be warehoused, goods may be entered under this section for any of the following purposes:

(a) for home use;

(b) for exportation;

(c) for use as stores;

(d) subject to the conditions and restrictions the Commissioner considers apropriate to impose,

(i) for removal to another warehouse approved for the warehousing of the goods;

(ii) for removal for other purposes, to the places and for the periods the Commissioner may allow.

(3) Warehoused goods shall not be removed from the warehouse or loaded onto any vessel, aircraft or vehicle for removal or for exportation or use as stores except with the authority of and in accordance with directions given by the proper officer.

Duty chargeable on warehoused goods.

50. (1) Except as permitted by or under this Act, goods shall not be removed from a warehouse until all duty chargeable on those goods has been paid.

(2) Except as provided by section 54 (3) the duties and rates chargeable on warehoused goods shall be those in force with respect to the goods of that class or description at the time of the removal of the goods from the warehouse.

(3) Subject to subsection (4), the amount payable in respect of duty chargeable on goods shall be calculated in accordance with the account taken of those goods upon their first being warehoused, except that where the goods are spirits, wine, or tobacco, the calculation shall be in accordance with the quantity of the goods ascertained by weight, measure or strength at the time of actual delivery of the goods, unless the Commissioner considers that the difference between the first account and the amount delivered is not explained by natural evaporation or other legitimate cause, in which case the calculation shall be in accordance with that first account.

(4) Where warehoused goods have deteriorated or have been damaged to a degree that the Commissioner is satisfied that they have become unsaleable, the Commissioner shall allow the abatement of the duty chargeable on them as, in the Commissioner's opinion, the amount of the deterioration or damage bears to the original value of the goods.

Removal of goods from warehouse without payment of duty.

51. Without prejudice to any other provision of this Act, the Commissioner may authorise the removal of goods from a warehouse subject to any conditions and restrictions the Commissioner may think fit to impose, without payment of duty, but where any condition or restriction imposed under this section is contravened or not complied with, the goods are liable to forfeiture.

Provisions for goods to be deposited in a customs warehouse.

52. (1) This section shall have effect in relation to goods which are deposited in a customs warehouse under this Act.

(2) The Commissioner may appoint a place for the deposit of goods, for security of those goods and of any duty chargeable on them.

(3) Where, in respect of goods which may or are required to be warehoused, the Commissioner is of the opinion that it would be undesirable or inconvenient to deposit the goods in a customs warehouse, the Commissioner may deem those goods to be deposited in a customs warehouse, and this section shall apply to the goods as if they were deposited in a customs warehouse.

(4) The Minister acting on the recommendation of the Commissioner may, by Order published in the *Gazette* and a newspaper of wide circulation in the Territory, prescribe the rent that shall be payable in respect of goods deposited in a customs warehouse.

(5) The Commissioner may, with the approval of the Minister, remit or authorise the refund of any rent payable or paid in respect of goods deposited in a customs warehouse.

(6) The Commissioner may, in respect of goods deposited in a customs warehouse, do all the acts that appear to the Commissioner necessary for custody and preservation of the goods, and the expenses of so doing shall be payable by the proprietor of the goods in addition to other charges payable in respect of those goods.

(7) If in the opinion of the Commissioner goods deposited in a customs warehouse are of a nature that requires special care or treatment, then

(a) they shall, in addition to other charges payable on them, be chargeable with the expenses for the securing, watching and guarding of them as the Commissioner considers necessary; and

(b) the Commissioner shall not be liable to make good any damage which the goods may sustain.

(8) Except as the Commissioner may otherwise permit, goods deposited in a customs warehouse shall be removed from that warehouse within two months from the date of their deposit, and any goods not so removed may be sold.

(9) Except as permitted by or under this Act, goods shall not be removed from a customs warehouse until all duty chargeable on those goods, and any charges

(a) in respect of the removal of the goods to the customs ware-house, and

(b) arising by virtue of subsections (3), (4), (6), and (7)

have been paid and in the case of goods requiring entry and not yet entered, until entry of those goods have been made.

(10) An officer having custody of goods in a customs warehouse may refuse to permit them to be removed until it is shown to the officer's satisfaction that all charges due on those goods have been paid.

(11) When goods are authorised to be sold under this Part but cannot be sold, or are in the opinion of the Commissioner of a perishable nature, the Commissioner may destroy them.

Offence in relation to warehouses and warehoused goods.

53. (1) Except with the authority of the proper officer or for just and sufficient cause, a person who opens a door or lock of a customs warehouse or makes or obtains access to a warehouse or to goods in a warehouse, commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars, or to imprisonment for a term not exceeding two year, or both.

(2) Goods are liable to forfeiture, where

(a) they have been entered for warehousing and are taken into a warehouse without the authority of, or otherwise than in accordance with any direction given by, the proper officer;

(b) except as permitted under this Act, they have been entered for warehousing and are removed without being duly warehoused or are otherwise not duly warehoused;

(c) they have been deposited in a warehouse or a customs warehouse and are unlawfully removed or are unlawfully loaded into any vessel, aircraft or vehicle for removal or for exportation or for use as stores;

(d) they are entered for warehousing and are concealed, either before or after they have been warehoused; or

(e) they have been lawfully permitted to be removed from a warehouse or a customs warehouse without payment of duty for any purpose and are not duly delivered at the destination to which they should have been taken in accordance with that permission.

(3) A person who is in any way concerned with the taking, removal, loading concealing or non-delivery of goods, as described in subsection (2), commits an offence and is liable on conviction to a fine not exceeding ten thousand dollars, or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding twelve months, or both.

(4) A person who is in any way concerned with the taking, removal, loading concealing or non-delivery of goods as described in subsection (2), with intent to defraud the Government of any duty chargeable on those goods or to evade a prohibition or restriction in force with respect to those goods under or by virtue of an enactment, commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars, or three times the value of the goods, whichever is the greater or to imprisonment for a term not exceeding two years, or both.

(5) Where the goods in respect of which the offences specified in subsection (4) were committed are controlled drugs the exportation of which is prohibited or restricted by section 5 of the Drugs (Prevention of Misuse) Act, the penalty specified in Schedule 3 shall be substituted for the penalty contained in subsection (4).

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Schedule 3

PART VI
DUTIES, DRAWBACKS, PROHIBITIONS AND RESTRICTIONS

Collection of duty.

54. (1) The Commissioner shall raise, levy or collect on goods

(a) imported into the Territory for home use, or

(b) removed from bond for home use,

Schedule 4

a duty at the rate set out in Schedule 4, at the time of first importation into the Territory or delivery from customs charge.

(2) Except as permitted by or under this Act or any other enactment relating to customs, imported goods shall not be delivered or removed

on importation until the importer has paid to the proper officer, duty chargeable on the goods.

(3) The goods enumerated in Schedule 5 shall be admitted into the Territory exempt from duty. Schedule 5

55. (1) Notwithstanding anything to the contrary in this Act or in any other Act, there shall be paid in respect of the goods enumerated in Chapter 27 of Schedule 4, an additional levy of ten cents per gallon. Additional levy on import duty. Schedule 4

(2) Moneys collected under subsection (1) shall be credited to the Transportation Network (Land, Sea and Air) Improvement Fund established by the Transportation Network (Land, Sea and Air) Improvement Fund Act, 1992. No. 9 of 1992

56. (1) Notwithstanding section 55(1), the BVI Electricity Corporation, Public Works Department, Water and Sewarage Corporation and the Virgin Islands Fishing Company are exempted from the payment of the additional levy. Exemption from payment of additional levy.

(2) The Minister may by an Order published in the *Gazette* and a newspaper of wide circulation in the Territory, prescribe statutory bodies and Government agencies to be exempted from the payment of the additional levy.

57. Notwithstanding anything to the contrary in section 54, a licensee under the Business Professions and Trade Licenses Act who sells by retail, any of the items set out in Schedule 9, and who imports any of those items, shall pay customs duty at the rate of five per cent on each item imported. Rate of customs duty payable in respect of certain items. Schedule 9

58. (1) The owner of goods subject to duty shall Liability for duty.

(a) in the case of goods of which entry is made, pay the duty payable at the time of making the entry; and

(b) in the case of other goods, pay the duty payable some other time prescribed by this Act.

(2) Except as otherwise permitted under a customs enactment,

the rate of duty to be charged on imported goods is

(a) the rate in force with respect to goods of that class or description, at the time of

(i) the delivery of the entry in respect of those goods to the proper officer, where an entry for home use is delivered in respect of goods imported into the Territory or an entry is delivered in respect of goods to be exported out of the Territory;

(ii) the importation or exportation of the goods, where an entry is required in respect of the importation of goods into or the exportation of goods out of the Territory, but entry is not delivered to an officer;

(iii) the delivery of the goods, where goods are removed from any vessel, aircraft or transit shed under any bond or other security;

(iv) the removal of goods from a warehouse, where goods are removed from the warehouse for home or other use; and

(v) the importation or exportation of the goods, in any other case; or

(b) in the case of goods in a warehouse under section 79 (1) (e) or an Order made under section 42 (2) (c), the applicable rate in force at the time of delivery from the warehouse, if an entry in respect of those goods is delivered to the proper officer within seven working days of those goods being imported into the Territory.

(3) Subject to this Act, goods permitted on their importation to be entered for warehousing may be allowed to be warehoused without payment of duty.

(4) Duty may be paid in the currency of the United States of America by

(a) a draft issued by a licensed bank operating in the Territory; or

(b) a cheque drawn on and guaranteed by a licensed bank operating in the Territory.

(5) Without prejudice to any other provision of this Act, an amount due by way of customs duty is recoverable as a debt due to the Government.

Goods imported other than as cargo, stores or baggage.

59. Goods brought into the Territory by sea otherwise than as cargo, stores or baggage carried in a vessel shall be chargeable with the like duty, if any, as would be applicable to those goods if they have been imported as merchandise, and if any question arises as to the origin of the goods they shall be deemed to be the produce of the country the Commissioner may on investigation determine.

Recovery of amounts due.

60. (1) An amount due and not paid to the Commissioner under a customs enactment may be recovered by the Commissioner in a court of competent jurisdiction.

(2) In proceedings by the Commissioner for the recovery of an amount due by way of duty, it shall not be competent for the defendant to enter a defence that the amount of duty claimed to be due by the Commissioner, is incorrect.

Harmonised System (H.S.). Schedule 4 Schedule 5

61. (1) Goods which are not exempted in Schedule 5 are deemed to belong to the class under which they fall in the section and Chapter of the Harmonised System set out in Schedule 4, and shall be charged accordingly.

(2) In accordance with sections 138 and 139 (2) and (3), an appraisal made in the event of a doubt or dispute as to liability to pay duty under subsection (1) shall accord with a proper interpretation of the Harmonised System and the official notes to it as interpreted by the Rules set out in the Harmonised System.

(3) A certified true copy of the Harmonised System as documented shall be lodged by the Commissioner, at the Record Office of the Registrar of Deeds in the Territory and open to inspection by the public during the opening hours of that office.

Basis of valuation. Schedule 7

62. (1) Imported goods subject to duty shall be charged at an *ad valorem* rate expressed as a percentage of the value of the goods as ascertained in accordance with the method of calculation set out in Schedule 7.

(2) Any duty, drawback, allowance or rebate the rate of which is expressed by reference to a specified quantity or weight of any goods shall be

chargeable or allowable on a fraction of that quantity or weight of the goods, and the amount payable or allowable on that fraction shall be calculated proportionately.

(3) For the purpose of calculating an amount due from or to a person under a customs enactment by way of duty, drawback, allowance, repayment or rebate, any fraction of a cent in that amount shall be disregarded.

Special provisions.

63. (1) If goods chargeable with duty on their importation into or exportation out of the Territory,

(a) are imported or exported in a package intended for sale, or of a kind normally sold with those goods, and the package is marked or labelled or commonly sold as, or reputed as containing a specified quantity of those goods, then the package shall be deemed to contain not less than that specified quantity of those goods;

(b) are imported or exported in a package intended for sale, or of a kind normally sold with those goods, but the package is not marked or labelled, or commonly sold as, or reputed as containing a specified quantity of those goods, then, unless the importer is able to satisfy the Commissioner as to the net weight of the goods, the duty shall be calculated on the gross weight of the package and the goods;

(c) are imported or exported in any package or covering which, in the opinion of the Commissioner,

(i) is not the usual or proper package or covering for the goods, or

(ii) is designed for separate use other than as a package or covering for the same or similar goods, subsequent to the importation or exportation,

that package or covering shall be deemed to be a separate article;

(d) are brought into the Territory as derelict jetsam, flotsam or part of a wreck or, as droits of Admiralty, are sold in the Territory, they shall, at the time of their discovery or sale be charged with duty as goods of that class or description would be subjected to; and

(e) are imported or exported as a part or an ingredient of another article, duty shall be chargeable on those goods according to the proportion of those goods to other goods used in the manufacture or preparation of the article.

(2) Subject to the approval of the Cabinet, the Minister may by Order published in the *Gazette* and a newspaper of wide circulation in the Territory, specify standard capacities for containers of liquid goods, and where goods liable to duty by liquid volume are sold in containers or reputed to be sold in containers of the size specified in the Order, the quantity of goods in that container shall be deemed to be the specified quantity.

Rates of exchange.

64. (1) The value of a currency other than the currency of the United States of America is deemed to be its buying price in the Territory rounded up or down to the nearest one cent in the currency of the United States of America, where all or part of the value of any goods is quoted in that currency.

(2) Notwithstanding subsection (1), the Financial Secretary taking into consideration all known facts may fix a rate of exchange for a currency until the rate of exchange of that currency is stabilised, where the state of the money market is uncertain.

Release of exempt goods and conditionally exempt goods. Schedule 5

65. (1) Goods enumerated in Schedule 5 and goods which are conditionally exempted from duty by any other Act shall, be released from customs' charge

(a) on the production of a certificate issued by the appropriate authority granting the exemption; or

(b) by making a declaration in the prescribed form.

(2) A person may on an application in writing to the Commissioner, obtain the Commissioner's consent in writing to divert goods to which an exemption has been granted under subsection (1), to use other than that for which the certificate was issued or declaration made.

(3) Duty shall be paid on goods diverted pursuant to the Commissioner's consent, at the rate and on the value of the goods, at the time of the diversion.

Every item of goods liable to duty.

66. An item of imported goods having independent intrinsic value shall be liable to duty notwithstanding that it may be designed for temporary or permanent use in conjunction or connection with some other item of goods.

Processed re-imports.

67. (1) The owner of a class of goods exported from the Territory for the purpose of being repaired, restored or otherwise processed after which the goods shall be re-imported, may at the time of entering the goods for export declare the purpose of the export.

(2) Subject to subsection (3), duty shall be charged only on the increase in value of goods exported in accordance with subsection (1) and subsequently re-imported as repaired, restored or processed but without there being a substantial change in their form or character, as if the increased value consequent on the repair, restoration or processing is the whole value of the goods.

(3) If it is proved to the satisfaction of the Commissioner that either prior to exportation or at a subsequent time, duty chargeable in respect of the goods referred to under subsection (1) was duly paid and either that

(a) a drawback of duty paid in respect of the goods was not allowed on the exportation of the goods; or

(b) a drawback paid has been repaid to Customs by the person who exported the goods,

then duty other than the duty on the increased value shall not be chargeable, levied or collected on the goods again.

Goods Imported on hire, free loan or own use.

68. (1) Goods temporarily imported for commercial or industrial use on hire, free loan or own use other than goods falling within the class created by section 70 (2) shall attract duty

(a) on the cost of the hire including freight and other charges from the foreign port for loading if the charges are additional to the cost of hire, as if the hire and charges are the whole value of the goods;

(b) on assessed value of any free loan, as if the goods were hired; and

(c) on an assessed value of own use as if the goods were hired, but duty shall not be charged on the personal tools of trade of an individual person.

(2) Notwithstanding subsection (1), the person importing may elect at the time of first importation to pay the duty on the full value and shall not then be required to pay any further duty on the goods.

Relief from duty.

69. (1) Subject to conditions as may be prescribed by the Commissioner, goods which fall within the following classes may be imported free or partially free from any duty:

(a) goods entered for home use which are proved to the satisfaction of the Commissioner to have had duty paid with respect to them on importation on a previous occasion;

(b) goods imported for charitable work or to propagate a religion;

(c) goods imported by the holder of a duty free franchise in respect of the goods;

(d) goods imported by or on behalf of a person entitled to full or partial relief in respect of the goods under this Act or any other enactment; and

(e) goods and unassembled parts of the goods replaced free of charge under a warranty by the supplier, where the replacement is made within six months of the issue of the warranty.

(2) Where goods are entered as being in transit or for transhipment, the Commissioner may allow the goods to be removed for that purpose without payment of duty, subject to conditions and restrictions the Commissioner considers appropriate to impose.

(3) Where goods previously entered for home use in the Territory, are imported into the Territory after exportation from the Territory, and it is shown to the satisfaction of the Commissioner that

(a) duty was not chargeable on those goods on any previous importation into the Territory or that if duty was chargeable, it has been paid,

(b) drawback has not been paid or duty refunded on their exportation or that any drawback so paid or duty so refunded has been repaid, and

(c) the goods have not undergone any process outside the Territory since their exportation,

those goods may be permitted to be imported, subject to any conditions and restrictions the Commissioner may see fit to impose, without payment of duty.

(4) Subject to any conditions prescribed, the following classes of goods may be imported free of duty for retention in the Territory for a period not exceeding six months or for an extended period as the Commissioner may authorise in a particular case:

(a) commercial travellers samples;

(b) containers;

(c) packages and packing material;

(d) professional equipment;

(e) goods for display or exhibition; and

(f) goods covered by an A.T.A Carnet.

(5) Notwithstanding subsection (4), goods imported and exempted under subsection (4) which are not re-exported within the period or extended period permitted by the Commissioner shall become liable to the full duty payable in respect of the goods as if the goods had been imported without reference to this section.

Personal reliefs.

70. (1) Subject to the approval of the Cabinet, the Minister may by Order published in the *Gazette* and a newspaper of wide circulation in the Territory, make provision for conferring on persons entering the Territory, relief from customs duties on goods or classes or description of goods specified in the Order.

(2) Relief granted under subsection (1) may be

(a) an exemption from duty; or

(b) a sum payable by way of duty less than the full amount due.

(3) An Order made under subsection (1) may

(a) make a relief for which it provides, subject to the conditions the Minister considers appropriate, including conditions to be complied with after the importation of goods to which the relief applies; and

(b) make different provisions for different cases.

(4) Without limiting the generality of subsection (1), an Order made under that subsection may provide for the imposition of a fine of an amount not exceeding twenty thousand dollars for any contravention of or failure to comply with, the Order or a direction given under the Order, and for the forfeiture of any goods involved in an offence.

(5) An Order made under subsection (1) is subject to the affirmative resolution of the House of Assembly.

Relief from duty on re-imported goods locally produced.

71. Without prejudice to any other enactment relating to customs, but notwithstanding section 69(3), if it is shown to the satisfaction of the Commissioner that goods manufactured or produced in the Territory are re-imported into the Territory after exportation have not undergone any process outside the Territory since their exportation the goods may on their re-importation be delivered for home use without payment of duty.

Offences and forfeiture for breach of conditions.

72. (1) Where under any provision of a customs enactment goods are, subject to a condition or restriction, relieved from duty chargeable on them, and that condition or restriction is contravened or not complied with, the duty relieved shall become payable by the person who, but for that relief, would have had to pay that duty, and the goods in respect of which the relief was granted are liable to forfeiture.

(2) Goods relieved from duty by virtue of a provision of a customs enactment shall, on a demand made by an officer, be produced or otherwise accounted for to the officer, and a person who fails to produce or account for the goods commits an offence and is liable on conviction to a fine not

exceeding ten thousand dollars, or three times the value of the goods, whichever is the greater, and if goods not produced or accounted for are subsequently found, they shall be liable to forfeiture.

Abatement of duty.

73. (1) Subject to subsection (2), where the Commissioner is satisfied in respect of imported goods that,

(a) before or on their importation they have deteriorated or have been damaged, or that they or some of them have been lost or destroyed, and, in the case of lost goods, that they have not been entered or will not be entered for home use in the Territory, and

(b) the carrier or insurer has made an allowance to the importer in respect of the deterioration, damage, loss and destruction,

the Commissioner shall allow the abatement of the duty chargeable on those goods as, in the Commissioner's opinion, the amount of the deterioration, damage, loss or destruction bears to the original value of the goods.

(2) Where duty has already been paid on goods in respect of which abatement is allowable under subsection (1), repayment of the amount of the abatement shall not be made unless the claim is made within six months of the date of the payment of the duty.

Temporary importation of certain vessels.

74. (1) Subject to section 78 and to conditions the Minister may by Regulations determine, a vessel may be imported or re-imported free of duty into the Territory for a total period of not more than one hundred and eighty days in a twelve months period.

(2) Subsection (1) shall not apply to a vessel

(a) which is proved to the Commissioner to have been first imported into the Territory on or before the 1st day of January, 1978 and which is owned by

(i) a resident; or

(ii) a person other than a resident and has its normal place of mooring within the Territory;

(b) which is a cargo boat or light vessel;

(c) which is on a scheduled passenger service;

(d) which is a cruise ship on a pre-advised visit;

(e) which is used solely or principally for the carriage of freight and which is operated from a place situated outside the Territory;

(f) which is imported for servicing, repair or laying up at a recognised commercial repair yard, garage or a place of mooring registered under section 21(1) for a period necessary for the completion of the servicing, repair or laying up;

(g) which is imported into the Territory by reason of a mechanical break down for a period necessary to effect its repair; or

(h) which is used solely or principally for fishing and which is ported and used by a person whose only or principal means of livelihood is fishing.

(3) For purposes of this section and section 75 to 78, "vessel" means a device or thing capable of being used for conveying goods or passengers from one place to another and includes a vessel being carried or towed by another vessel whether as cargo or for some other purpose but does not include an aircraft, airboat or flying machine.

(4) For purposes of subsection (2) (a), the onus of proof that a vessel has been imported before the specified date or has its normal place of mooring within the Territory shall lie on the person seeking to prove that assertion.

(5) Subsection (1) to (4) shall not apply to commercial recreational vessels nor to temporarily imported non-commercial recreational vessels.

Extension of exemption under conditions.

75. (1) Subject to conditions as the Minister may by Regulations prescribe, a vessel which is owned by a person other than a resident and which would otherwise be liable to pay duty may be imported or re-imported into the Territory free of duty for a total period in excess of one hundred and eighty days in any twelve months period, where

(a) the number of days that the vessel is laid up for servicing, repair or storage and which is not a time the vessel is used or lived on, when deducted from the number of days that the vessel is within the Territory, is less than one hundred and eighty days in any twelve months period; and

(b) the vessel has not been used for gain, hire, reward or any other commercial purpose or used by a person other than the owner or the owner's immediate family.

(2) The exemptions granted under this section shall not apply in respect of a vessel for more than any two twelve months periods.

Exemption from non-recorded charter boats.

76. (1) Subject to conditions as the Minister may by Regulations prescribe, a non-recorded charter boat which is owned by a person other than a resident person may be imported or re-imported into the Territory free of duty for a total period in excess of one hundred and eighty days in any twelve months period, if the number of days on which a cruising permit is issued under the Cruising Permit Act in respect of persons on board other than employed crew, when deducted from the number of days that the vessel is within the Territory is less than one hundred and eighty days.

Cap. 203

(2) If at anytime a person is convicted of an offence under the Cruising Permit Act in respect of a vessel granted an exemption under subsection (1) then, the owner of the vessel shall be liable to pay duty on the vessel at a rate of two hundred per cent of the rate in force on the date when the vessel was first imported and on the value of the vessel at that time.

Cap. 203

(3) For purposes of this section and section 77

Cap. 203

(a) "charter boat" has the meaning assigned to it under section 2 of the Cruising Permit Act; and

(b) "recorded" or "non-recorded" charter boat shall mean a charter boat recorded or not recorded under section 5 of that Act, as the case may be.

Crewed charter boats.

77. (1) Subject to conditions as the Minister may prescribe by Regulations, a recorded charter boat which is crewed on a full-time basis may be imported into the Territory free of duty for a total period not exceeding two hundred and eighty days in any twelve months period.

(2) Subsection (1) shall apply to the twelve-months period commencing with the date of first importation after the first day of January, 1978.

Boats owned by residents.

78. (1) Notwithstanding section 75, a vessel which is owned by a resident and which has its normal place of mooring outside the Territory may be imported into the Territory free of duty for a period not exceeding thirty days in a twelve months period.

(2) Notwithstanding subsection (1), a vessel owned by a resident and which has its normal place of mooring outside the Territory is subject to duty.

Drawback.

79. (1) Subject to this section, the Commissioner shall, pay drawback on goods imported into the country, where the goods are entered for

(a) export;

(b) re-export, in the packages in which they were imported, unopened;

(c) shipment for use as stores;

(d) use in the manufacture of goods for export, whether in the same state or not; and

(e) deposit in warehouses for subsequent exportation or shipment for use as stores.

(2) Drawback may not be claimed in respect of

(a) goods of a value less than fifty dollars, being the value of the goods when they were originally imported,

(b) goods which were imported into the Territory more than twelve months before the date of the claim for drawback, and

(c) goods not in the packages in which they were originally imported into the Territory or in the case of bulk goods, where that bulk has been broken,

except that where imported goods are re-exported within six months of their importation by their importer to the same country and to the same person or firm from which they were imported or are entered for shipment for use as stores, this subsection shall not apply.

(3) The Minister, acting on the recommendation of the Commissioner, may by an Order published in the *Gazette* and a newspaper of wide circulation in the Territory, prescribe any goods, class or description of goods in respect of which drawback is not be claimable.

Claims for drawback.

80. (1) A claim for drawback shall be made in the form and manner, and contain the particulars, the Commissioner may direct.

(2) Drawback is not payable,

(a) unless it is shown to the satisfaction of the Commissioner that duty due on the goods in respect of which the claim is made has been paid and not otherwise drawn back;

(b) until the person making the claim has furnished the Commissioner with the information, and produced to him or her the books of account or other documents, relating to the goods as the Commissioner may demand;

(c) subject to section 62, until all the goods which are the subject of the claim have been exported; and

(d) in respect of an amount of duty not exceeding fifty dollars.

Rate of drawback.

81. The rate of drawback shall be ninety per cent of the duty paid.

Payment of duty when goods returned or destroyed.

82. (1) Subject to conditions prescribed by the Commissioner, where it is proved to the satisfaction of the Commissioner that

(a) customed goods were imported in pursuance of a contract of sale;

(b) the description, quality, state or condition of the goods was not in accordance with the contract or that the goods were damaged in transit or during their transhipment; and

(c) the importer with the consent of the seller

(i) returned the goods unused to the seller and that the goods were duly entered outwards; or

(ii) destroyed the goods unused,

the Commissioner may sign a voucher for the refund of any duty already paid on the import of the goods.

(2) Nothing in this section shall apply to goods imported "on approval" or "sale or return" or on any similar terms.

Refund of duty in other cases.

83. Without limiting the generality of section 82, and subject to conditions prescribed by the Commissioner, duty may be repaid by the Commissioner to an importer in full or in part if,

(a) it is proved to the satisfaction of the Commissioner that duty in excess of the correct amount has been paid by an importer; or

(b) the goods are declared by a Resolution of the House of Assembly to be free of duty.

Power to alter duty or authorise a refund.

84. (1) The Commissioner, with the approval of the Financial Secretary, may remit or authorise the refund of, the whole or a part, of import or export duty paid by a person in respect of any goods.

(2) A remission or refund made or authorised to be made under subsection (1) may apply either to specific instances or to persons of a specific

class, and may be made subject to conditions and restrictions the Minister considers fit to impose.

(3) Notwithstanding subsections (1) and (2), if an amount is paid as duty,

(a) any excess of duty arising from an increase in the rate of duty payable, shall not be payable if it has previously been paid; and

(b) any shortfall of duty arising from a decrease in the rate of duty shall be refunded by the Commissioner if the duty has previously been paid on the date that this Act or a Resolution made under this section, is commenced.

(4) The House of Assembly may by Resolution impose duty on goods imported which at the time when the Resolution was passed was not leviable, and the change shall be effective on all uncustomed goods deposited in a warehouse from the commencement date of the Resolution.

(5) The House of Assembly may by Resolution alter the list of goods set out in Schedule 4, or prohibited or restricted under Schedule 8, and subsection (3) shall have effect.

General provisions. Schedule 8

85. (1) Goods, class or description of goods prescribed in Part I of Schedule 8 may not be imported into or exported from the Territory.

Schedule 8

(2) Goods, class or description of goods prescribed in Part II of Schedule 8 may not be imported into or exported from the Territory.

(3) The Minister may, by an Order published in the *Gazette* and a newspaper of wide circulation in the Territory,

(a) delete from, vary or add to the goods, classes or description of goods prescribed in Part I of Schedule 8, or vary the conditions or restrictions in Part II of Schedule 8; and

(b) prohibit or restrict, subject to conditions and restrictions the Order may impose, the importation or exportation of any goods, class or description of

goods specified in the Order to or from any place in the Territory so specified.

(4) An Order made by the Minister under subsection (3), is subject to the negative resolution of the House of Assembly.

Offences relating to drawbacks.

86. (1) A person who obtains or attempts to obtain or does anything whereby there might be obtained by any person an amount by way of drawback in respect of goods for which there is no entitlement, commits an offence and is liable on conviction to a fine not exceeding ten thousand dollars, or three times the amount obtained, attempted to be or which might have been obtained whichever is the greater.

(2) A person who with intent to defraud, obtains, attempts to obtain or does anything whereby there might be obtained by any person an amount by way of drawback in respect of goods for which there is no lawful entitlement, commits an offence and is liable on conviction, to a fine not exceeding twenty thousand dollars, or three times the amount obtained, attempted to be or which might have been obtained, whichever is the greater, or to imprisonment for a term not exceeding two years, or both.

(3) Goods in respect of which an offence is committed under subsection (1) or (2) are liable to forfeiture.

PART VII
POWERS

Customs control of persons entering or leaving the Territory.

87. (1) Without prejudice to any other power contained in this Act, an officer may question a person who is entering or about to depart from the Territory or is at any customs area, customs airport, customs port or approved wharf for the purpose of determining whether that person has any dutiable, prohibited or restricted goods in his or her possession, whether on his or her person, in his or her baggage, vehicle, vessel or aircraft.

(2) A person entering or departing from the Territory shall, at the place and in the manner the Commissioner may direct, make a declaration of anything contained in the person's baggage or carried with the person which

(a) the person has obtained outside the Territory;

(b) being dutiable goods, the person has obtained in the Territory without payment of duty;

(c) being prohibited or restricted goods, the person has obtained in the Territory; or

(d) being an amount of cash, exceeds ten thousand dollars.

(3) A person entering or about to depart from the Territory shall answer the questions the proper officer may put to the person with respect to the person's baggage and anything contained in or carried with the person and shall, if required by the proper officer, produce that baggage and anything contained in it for examination at the place the Commissioner may direct.

(4) A person who fails to declare any baggage or thing as required by this section commits an offence and is liable on conviction to a fine not exceeding ten thousand dollars, or three times the value of the thing not declared or the baggage or thing not produced, as the case may be, which ever is the greater.

(5) Anything chargeable with duty which is found concealed or is not declared, and anything which is being brought into or taken out of the Territory contrary to a prohibition or restriction in force under an enactment with respect to that thing is liable to forfeiture.

(6) For the purpose of this section, cash includes coins, notes, travellers cheques and negotiable instruments such as money orders, cheques, stocks and bonds, in any currency.

Right of access.

88. (1) Without prejudice to any other power contained in this Act, an officer shall have a right of access to, and the power to search, any part of a customs port, approved wharf, customs airport or other customs area, and any vehicle, vessel, aircraft, or goods found at that place.

(2) The power of search provided under subsection (1) shall include the power to break into or open a building or container which is locked and to which there is no access.

(3) Goods found concealed in any vehicle, vessel or aircraft found at a customs port, approved wharf, customs airport or other customs area, are liable to forfeiture.

Power of boarding.

89. (1) At any time while a vessel is in the territorial waters or an aircraft is at a customs airport, an officer may require that vessel or aircraft to stop and then may board it, remain on board it, and may rummage and search any part of it.

(2) An officer on board a vessel or aircraft in pursuance of subsection (1) may

(a) cause any goods to be marked before they are unloaded from that vessel or aircraft;

(b) examine any goods in the course of their being unloaded,

(c) lock up, seal, mark or otherwise secure any goods carried in that vessel or aircraft, or any place or container in which they are so carried,

(d) break open any place or container which is locked and to which there is no access,

(e) require a document or book which should be on board that vessel or aircraft to be produced to him or her for examination, and

(f) require answers to all the questions relating to the vessel or aircraft, its cargo, stores, baggage, crew, passengers, voyage or flight as may be put by him or her,

and if any person prevents the officer from so doing, or refuses to produce any document or book, or answer any questions, that person commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

(3) Goods liable to duty or in respect of which there is in force any prohibition or restriction under any Act, found concealed on board any vessel or any aircraft in the Territory are liable to forfeiture.

(4) Where a vessel or aircraft refuses to stop or permit an officer to board when required to do so under subsection (1), the master of that vessel or the commander of that aircraft commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars or to imprisonment for

a term not exceeding two years, or both, and the vessel or aircraft is liable to forfeiture.

Power to station officers on vessels.

90. The Commissioner may station an officer on board a vessel at any time while it is within the territorial waters and if the master of a vessel on which an officer is stationed by virtue of this section neglects or refuses to provide

(a) proper and sufficient food and water, together with reasonable accommodation for the officer, and

(b) means of safe access to and egress from that vessel as required by the officer

the master commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

Power to patrol and moor.

91. (1) In relation to an assigned matter, an officer may patrol upon and pass freely either on foot or otherwise along and over, and enter any part of the Territory other than a dwelling house whether or not that place is private property, and the officer so proceeding shall not be liable to prosecution or any other action for so doing.

(2) Subject to subsection (3), an officer in command or in charge of a vessel or aircraft engaged in the prevention of smuggling may haul up and moor that vessel, or land that aircraft, at any place in the Territory.

(3) Nothing in this section shall authorise the entry into or use of a private dwelling house.

Power to examine and take account of goods.

92. (1) Without prejudice to any other power conferred by a customs enactment, an officer may examine and take account of any goods

(a) which have been imported,

(b) which are in a warehouse or a customs warehouse,

(c) which have been loaded into or unloaded from a vessel or aircraft at any place in the Territory,

(d) which have been entered for exportation or for use as stores,

(e) which have been brought to any place in the Territory for exportation or for use as stores, or for shipment for exportation or for use as stores, or

(f) in respect of which a claim for drawback, allowance, rebate, remission or repayment of duty has been made,

and may for that purpose require any container to be opened or unpacked.

(2) An examination of goods by an officer under subsection (1) shall be made at the time and place the officer may direct.

(3) The bringing of goods to a place directed under subsection (2), and their unloading, opening, unpacking, weighing, repacking, bulking, sorting, lotting, marking, numbering, loading, carrying or landing, and the treatment to any containers in which the goods are kept, for the purposes of and incidental to the examination or for use as stores, or warehousing shall be done, and any facilities or assistance required for the examination shall be provided by or at the expense of the owner of the goods.

(4) If any

(a) imported goods which an officer has the power under this Act to examine, and

(b) goods, other than imported goods, which an officer has directed to be brought to a place for the purposes of examination,

are, without the authority of the proper officer, removed from customs charge before they have been examined, those goods are liable to forfeiture.

Power to require provision of facilities, etc.

93. (1) A person required by the Commissioner under this Act to give security in respect of any premises shall

(a) provide and maintain the appliances and afford other facilities reasonably necessary to enable an officer to take an account or make any examination or search or to discharge any other of his or her duties on the premises of that person or place the Commissioner may direct,

(b) keep any appliances so provided in a convenient place approved by the proper officer for that purpose, and

(c) allow the proper officer at any time to use anything so provided and give the proper officer any assistance necessary for the performance of his or her duties,

and a person who contravenes or fails to comply with this subsection commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

(2) A person mentioned in subsection (1) shall provide and maintain a fitting required for the purpose of affixing any lock which the proper officer may require to affix to the premises of that person or to any vessel, utensil or other apparatus kept on the premises, and in default, the fittings may be provided or any work necessary for its maintenance may be carried out by the proper officer, and any expenses incurred shall be paid on demand by the person.

(3) A person commits an offence if the person fails to pay on demand, the expenses incurred under subsection (2), and is liable on summary conviction to a fine not exceeding ten thousand dollars.

(4) If the person referred to in subsection (1) or servant of the person,

(a) wilfully destroys or damages any fittings, lock or key provided for use as or any label or seal placed on the lock,

(b) improperly obtains access to any place or article secured by the lock, or

(c) has any fitting or article intended to be used to secure the premises so constructed that the intention is defeated,

the person or the person's servant commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

Power to take samples.

94. (1) An officer may at any time take a sample of any imported goods required to be examined under a customs enactment.

(2) A sample taken by an officer under subsection (1) shall be disposed of and accounted for in the manner the Commissioner may direct.

Power to search premises.

95. (1) Without prejudice to any other power conferred by this Act, if a magistrate is satisfied by information on oath given by an officer that there are reasonable grounds to suspect that anything which is liable to forfeiture by virtue of an enactment, or that evidence of an offence in relation to an assigned matter is kept at or concealed in a building or other place, the magistrate may by warrant under his or her hand authorise that officer or any other person named in the warrant to enter and search any building or place so named, and may

(a) do so at any time, and search for, seize, detain or remove any thing which appears to the officer may be liable to forfeiture;

(b) so far as is reasonably necessary for the purpose of the entry, search, detention or removal, break open any door, window or container and force and remove any other impediment or obstruction; and

(c) search for and remove any invoice, bill of lading or any other document, relating to an assigned matter.

(2) Where in the case of any entry, search, seizure, detention or removal, damage to property is caused and goods which are not liable to forfeiture are found, the owner of the building, place or goods damaged shall be entitled to recover from the Commissioner the costs of making good that damage to the property.

Power to search vehicle.

96. (1) Without prejudice to any other power contained in or under this Act, where an officer has reasonable grounds to believe that a vehicle is carrying anything which is liable to forfeiture, the officer may stop and search that vehicle.

(2) A person in charge of a vehicle who fails to stop or refuses to permit the vehicle to be searched if so required under subsection (1), commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

Power to search persons.

97. (1) Subject to subsection (3), where an officer has reasonable grounds to believe that a person has in his or her possession any thing which is

liable to forfeiture, he or she may stop and search that person and any article which that person has with him or her.

(2) A person shall not be searched in pursuance of subsection (1) except by a person of the same sex.

(3) A person to be searched under subsection (1) may request to be taken before a magistrate or a superior officer who shall consider the grounds for the suspicion and direct whether or not the search is to take place.

Power to arrest.

98. (1) Subject to subsection (2), an officer may arrest without warrant a person who has committed, or whom there are reasonable grounds to suspect of having committed an offence for which he or she is liable to be arrested under any customs enactment and the officer may for that purpose use all reasonable force.

(2) A person may not be arrested for an offence committed under subsection (1) more than seven years after the commission of that offence, except that where for any reason it was not practicable to arrest that person at the time of the commission of the offence, he or she may be arrested and proceeded against as if the offence had been committed at the time when he or she was arrested.

(3) Where by virtue of subsection (1) a person is arrested by a police officer, the police officer shall immediately give written notice of that arrest to the Commissioner.

Power to carry and use firearms.

99. (1) Where the Commissioner is satisfied that it is necessary for the protection of the life of an officer duly engaged in the discharge of a duty and of other lives incidental to the discharge of that duty, the Commissioner may

(a) in writing, or

(b) in exceptional circumstances, upon a specific and explained request made by the most senior officer involved in an event or operation, by means of a radio communication or other similar means, verbally

authorise that officer to carry a firearm provided by Customs.

(2) An officer may where necessary use any firearm authorised to be carried under subsection (1),

(a) for the preservation of life; or

(b) for the summoning of a vessel in accordance with section 100.

Power to summon vessels.

100. (1) If any part of the cargo on a vessel is thrown overboard or is stored or destroyed to prevent seizure

(a) while the vessel is within the territorial waters, or

(b) while the vessel, having been properly summoned by a vessel in the service of the Government to bring the vessel, refuses to do so and is given a chase and arrested,

the vessel is liable to forfeiture.

(2) Except for just and sufficient cause, the master of a vessel commits an offence if the vessel under his or her charge is liable to forfeiture or examination under this Act and the vessel is not brought to the Commissioner when summoned to do so, and is liable on conviction to a fine not exceeding twenty thousand dollars.

(3) Where a vessel liable to forfeiture or examination under this section has refused to bring the vessel to the Commissioner when summoned to do so and chase has been given by any vessel in the service of the Government, and after the commander of the vessel in the Government's service has caused a gun to be fired as a signal, the vessel being chased still refuses to bring to, the vessel may be brought to by use of non-lethal force.

(4) For the purposes of this section, a vessel is deemed to have been properly summoned by the Commissioner

(a) if the vessel making the summons did so by means of

(i) an international signal code,

(ii) two shots fired in the air,

(iii) siren and a blue light, or

(iv) any other recognised means

and while flying her proper ensign; and

(b) if at the time the summons was made the vessel was within the territorial waters.

Power to require attendance.

101. (1) Where under a provision of a customs enactment, the master of a vessel or the commander of an aircraft is required to answer a question put to him or her by the Commissioner or an officer, the Commissioner or the officer may, at any time while the vessel is at a customs port or the aircraft is at a customs airport, require the master or commander or, with the consent of the Commissioner or the officer, a senior officer of that vessel or aircraft, to attend before the Commissioner at his or her office.

(2) A master or commander who fails to comply with subsection (1) commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

Power to require information and the production of evidence.

102. (1) An officer may, at any time within seven years of the importation or exportation of any goods, require a person

(a) concerned in that importation or exportation, or

(b) concerned in the carriage, unloading, landing or loading of the goods,

to furnish to him or her in the form and manner he or she may require, any information relating to the goods, and to produce and permit the officer to inspect, take extracts from, make copies of or remove for a reasonable period, any invoice, bill of lading or other book or document relating to the goods.

(2) The officer may seize and detain any invoice, bill of lading or other book or document which, in the officer's opinion, afford evidence of the commission of an offence under this Act or a customs enactment.

(3) The Commissioner may require evidence to be produced to his or her satisfaction in support of any information provided under subsection (1), a customs enactment or Parts III, IV and V in respect of any goods imported or exported, or in respect of which any repayment of duty is claimed.

(4) A person who fails to comply with a requirement imposed on him or her under subsection (1) or (2) commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

Power to require security.

103. (1) Without prejudice to any express requirement as to security provided for by or under any other customs enactment, the Commissioner may, if he or she considers fit, require a person to give security by bond or otherwise in the form and manner the Commissioner may direct, for the observance of any condition or restriction in connection with an assigned matter.

(2) A bond taken for the purposes of an assigned matter

(a) shall be taken on behalf of the Government; and

(b) may be cancelled at any time by the Commissioner or by the order of the Commissioner.

PART VIII
OFFENCES

Unlawful impersonation of Commissioner or officer.

104. If, for the purpose of obtaining admission to any aircraft, vessel, building or other place, or of doing or procuring to be done any act which he or she would not be entitled to do or procure to be done of his or her own authority, or for any other unlawful purpose, a person falsely assumes the name, designation or character of the Commissioner, or any other officer or of any other person appointed by the Commissioner to discharge any duty relating to an assigned matter, the person commits an offence and, in addition to any other proceedings which may be taken against the person, is liable on conviction, to a fine not exceeding twenty thousand dollars, or to imprisonment for a term not exceeding two years, or both.

Bribery and collusion.

105. (1) The Commissioner, any other officer or any other person appointed by the Commissioner to discharge any duty relating to an assigned matter, commits an offence if the Commissioner, officer or other person appointed by the Commissioner,

(a) directly or indirectly asks for or takes in connection with any of his or her duties any non-official payment or other reward, whether pecuniary or otherwise, or any promise or security for any

payment or reward, not being a payment or reward which he or she is lawfully entitled to claim or receive, or

(b) enters into or acquiesces in any agreement to do, or abstain from doing, permit, conceal or connive at any act or thing whereby the Government is or may be defrauded which is otherwise unlawful, being an act or thing relating to an assigned matter,

and is liable on conviction to a fine not exceeding twenty thousand dollars, or to imprisonment for a term not exceeding two years, or both.

(2) If a person

(a) directly or indirectly offers or gives to the Commissioner, an officer or to any other person appointed by the Commissioner to discharge a duty relating to an assigned matter, any payment or other reward, whether pecuniary or otherwise, or a promise or security for a payment or reward, or

(b) proposes or enters into an agreement with the Commissioner, officer or other person so appointed

in order to induce him or her to do, abstain from doing, permit, conceal or connive at an act or thing whereby the Government is or may be defrauded or which is otherwise unlawful being an act or thing relating to an assigned matter, or otherwise to take any course contrary to his or her duty, he or she commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars, or to imprisonment for a term not exceeding two years, or both

Offences against officers.

106. (1) A person who

(a) obstructs, hinders, molest or assaults an officer engaged in the discharge of a duty or the exercise of a power, imposed or conferred on him or her by a customs enactment, or a person acting in his or her aid,

(b) does anything which impedes or is calculated to impede the carrying out of a search for anything

which is liable to forfeiture or the detention, seizure or removal of any thing,

(c) rescues, damages or destroys anything calculated to prevent the procuring or giving of evidence as to whether or not anything is liable to forfeiture,

(d) prevents the arrest of a person under a customs enactment or rescues a person so arrested, or

(e) attempts to do any act, specified in subparagraphs (a), (b), (c) and (d) or aids and abets any person doing an act specified in subparagraphs (a), (b), (c) and (d)

commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars, or to imprisonment for a term not exceeding two years, or both.

(2) A person who fires on, maims or wounds an officer in the discharge of his or her duty commits an offence and is liable on conviction to a fine not exceeding one hundred thousand dollars or to imprisonment for a term not exceeding seven years, or both.

(3) A person who uses abusive, offensive or threatening language on an officer engaged in the discharge of a duty or the exercise of a power imposed or conferred on the officer by a customs enactment, commits an offence and is liable on conviction to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding two years, or both.

Carrying away officers.

107. (1) If any vessel or aircraft departs from the Territory carrying an officer on board without his or her consent the master of that vessel or the commander of that aircraft commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars, or to imprisonment for a term not exceeding four years, or both.

(2) Without prejudice to the liability of the master of a vessel or commander of an aircraft under subsection (1), the amount of any expenses incurred by the Commissioner or the Government by reason of the carrying away of an officer may be recovered from that person or from the owner of the vessel or aircraft.

Interfering with customs vessels.

108. (1) A person who, except for just and sufficient cause, interferes in any way with any vessel, aircraft, vehicle, buoy, anchor, chain, rope

or mark or anything which is being used by an officer in the discharge of his or her duty, commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars or to imprisonment for a term not exceeding two years, or both, and in addition that person is liable to make good any damage caused to that property.

(2) If a person fires on any vessel, aircraft or vehicle being used by an officer in the discharge of his or her duty, he or she commits an offence and is liable on conviction to a fine not exceeding one hundred thousand dollars, or to imprisonment for a term not exceeding ten years, or both.

Signalling to smugglers.

109. (1) In this section references to a "prohibited signal" or a "prohibited message" are references to a signal or message connected with the smuggling or intended smuggling of goods into or out of the Territory.

(2) A person who, by any means sends a prohibited signal or transmits a prohibited message from any place in the Territory or from any vessel or aircraft, for the information of a person in any vessel or aircraft, commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars, or to imprisonment for a term not exceeding two years, or both, and any vessel, equipment or apparatus used for the sending of the signal or message is liable to forfeiture.

(3) Subsection (2) applies whether or not the person for whom the signal or message is intended is in a position to receive it or is actually engaged at that time in smuggling.

(4) If in any proceedings against a person under subsection (2), a question arises as to whether a signal or message was a prohibited signal or a prohibited message, the burden of proof shall lie on the defendant.

(5) If an officer has reasonable grounds to believe that a prohibited signal or a prohibited message is being or is about to be made or transmitted from any vessel, aircraft, vehicle, building or other place in the Territory, the officer may board or enter that vessel, aircraft, vehicle, building or other place in the Territory and take steps reasonably necessary to stop or prevent the sending of that signal or message.

Engagement in smuggling.

110. A person who in preparation, execution, furtherance or concealment of an act of smuggling

(a) harbours a person, vessel or thing, or

(b) does any other thing by commission or omission, calculated to aid, abet, further, conceal or facilitate any actual or contemplated smuggling operation,

commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars, or to imprisonment for a term not exceeding four years or both, and any goods, vessel or aircraft which is the subject of any contravention under this section is liable to forfeiture.

Smuggling.

111. (1) Whoever is found in possession or control of,

(a) any smuggled goods, or

(b) any vessel, aircraft or other thing used for or designed or adapted to be used for smuggling or concealing goods,

commits the offence of being engaged in smuggling and is liable on conviction to a fine not exceeding twenty thousand dollars or to imprisonment for a term not exceeding four years, or both, and any goods in respect of which the offence was committed and any vessel, aircraft or thing used in the commission of the offence are liable to forfeiture.

(2) It's a defence for a person in possession or control of any vessel or thing in respect of which an offence is alleged to have been committed under subsection (1), to satisfy the court that he or she exercised every reasonable care and discharged every part of his or her duty with respect to the control or management of the vessel or thing to prevent the use or potential use of the same for any smuggling operation or concealment of goods.

Offering smuggled goods for sale.

112. If a person offers for sale any goods as having been imported without payment of duty, or as having been otherwise unlawfully imported, then, whether or not those goods were in fact chargeable without duty or were so imported, the goods are liable to forfeiture and the person offering them for sale commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars, or three times the value of the goods which ever is the greater, or to imprisonment for a term not exceeding two years, or both.

Communicating with arriving vessel.

113. Except as the Commissioner may otherwise permit, a person who on board a vessel, communicates in any way with a vessel arriving from a place outside the Territory before that arriving vessel has been cleared by an officer, commits an offence and is liable on summary conviction to a fine not exceeding

ten thousand dollars or to imprisonment for a term not exceeding two years, or both.

Special penalty where offender armed or disguised.

114. If a person concerned in the movement, carrying or concealment of goods

(a) contrary to or for the purpose of contravening any prohibition or restriction for the time being in force under an enactment with respect to the importation or exportation of those goods, or

(b) without payment having been made of or security given for any duty payable on those goods,

and, while so concerned, is armed with an offensive weapon or disguised in any way, and if a person so armed or disguised is found in the Territory in possession of anything which is liable to forfeiture under a customs enactment, the person commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars or to imprisonment for a term not exceeding five years, or both.

Untrue declarations.

115. (1) A person who knowingly or recklessly

(a) makes or signs, or causes to be made or signed, or delivers or causes to be delivered to the Commissioner or an officer, a declaration, notice, certificate or other document, or

(b) makes a statement in answer to a question put to him or her by an officer which he or she is required under an enactment to answer,

being a document or statement produced or made for the purpose of an assigned matter which is untrue in a material particular, commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars or to imprisonment for a term not exceeding two years or both, and any goods in relation to which the document or statement was made are liable to forfeiture.

(2) Where by reason of a document or statement as is mentioned in subsection (1), the full amount of any duty payable is not paid or any overpayment is made in respect of any drawback, allowance, rebate or repayment of duty, the amount of duty unpaid or of drawback overpaid shall be payable immediately to the Commissioner, and may be recovered accordingly.

Counterfeiting documents.

116. A person who

(a) counterfeits or falsifies a document which is required by an enactment relating to an assigned matter or which is used in the transaction of a business relating to an assigned matter,

(b) knowingly accepts, receives or uses a counterfeited or falsified document,

(c) alters a document after it has been officially issued, or

(d) counterfeits any seal, signature, initials or other mark of, or used by, an officer for the verification of that type of document or for any other purpose relating to an assigned matter,

commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars, or to imprisonment for a term not exceeding seven years, or both.

False scales.

117. (1) A person who is required by a customs enactment to provide scales, and provides, uses or permits to be used any scales, which do not give a true reading, commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

(2) Where an article is or is to be weighed, counted, gauged or measured for the purpose of the taking of an account or the making of an examination by an officer, then if

(a) the person mentioned in subsection (1), or

(b) a person by whom or on whose behalf the article is or is to be weighed, counted, gauged or measured

does anything whereby the officer is or might be prevented from, or hindered or deceived in, taking a true account or making a due examination, he or she commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

(3) In this section, “scales” includes weights, measures and weighing or measuring machines or instruments.

Fraudulent evasion.

118. (1) Without prejudice to any other provision of a customs enactment, a person who

(a) knowingly acquires possession of any goods,

(i) which have been unlawfully removed from a warehouse,

(ii) which are chargeable with a duty which has not been paid, or

(iii) with respect to the importation, or exportation of which a prohibition or restriction is in force under an enactment, or

(b) is in any way knowingly concerned in carrying, removing, depositing, landing, harbouring, keeping or concealing or in any manner dealing with the goods in paragraph (a),

and does so with fraudulent intent, commits an offence.

(2) Without prejudice to any other provision of a customs enactment, a person commits an offence if the person is, in relation to goods, in any way concerned in any fraudulent evasion or attempt at evasion

(a) of duty chargeable on those goods; or

(b) of a prohibition or restriction in force with respect to the importation or exportation of those goods under an enactment.

(3) Subject to subsection (4), a person who commits an offence under subsection (1) or (2), is liable on conviction to a fine not exceeding twenty thousand dollars, or three times the value of the goods, whichever is the greater, or to imprisonment for a term not exceeding two years, or both, and any goods in respect of which the offence was committed are liable to forfeiture.

(4) In the case of an offence under this section where the goods are a controlled drug the importation or exportation of which is prohibited or restricted by virtue of section 5 of the Drugs (Prevention of Misuse) Act, Cap. 178

the penalty specified in Schedule 3 shall be substituted for the penalty contained in subsection (3). Schedule 3

119. (1) Where, in exercise of a power conferred by a customs enactment, a lock, seal or mark is used to secure or identify any goods, or place or container in which goods are kept, then if without the authority of the proper officer, Removing locks, seals or marks.

(a) that lock, seal or mark is unlawfully removed or tampered with by any person, or

(b) at any time before the lock, seal or mark is lawfully removed, any of the goods are wilfully removed by any person,

that person and the person then in charge of the goods commits an offence and is liable on conviction to a fine not exceeding twenty thousand dollars or three times the value of the goods, which ever is the greater or imprisonment for a term not exceeding two years, or to both, and the goods shall be liable to forfeiture.

(2) For the purposes of subsection (1), goods in a vessel or aircraft shall be deemed to be in the charge of the master of that vessel or the commander of that aircraft.

PART IX
LEGAL PROCEEDINGS

120. (1) Subject to subsection (3) and to the powers of the Director of Public Prosecutions under section 62 of the Virgin Islands Constitution Order, proceedings for an offence under a customs enactment or for condemnation under Schedule 2, shall not be commenced except Institution of proceedings. U.K.S.I. 2007 No. 1678 Schedule 2

(a) by order of the Commissioner, in writing; and

(b) in the name of an officer.

(2) In the case of the death, removal, discharge or absence of the officer in whose name any proceedings were commenced in accordance with subsection (1) (b), those proceedings may be continued by any officer authorised in that behalf by the Commissioner.

(3) Notwithstanding subsections (1) and (2), where a person has been arrested for an offence for which the person could be arrested under a

customs enactment, a court before which the person is brought may proceed to deal with the case although the proceedings have not been instituted by order of the Commissioner or have not been commenced in the name of an officer.

Time limit on proceedings.

121. Except as otherwise expressly provided for in this Act and notwithstanding any other enactment, proceedings for an offence under any customs enactment may be commenced at any time within seven years from the date of the commission of the offence.

Place of trial.

122. Proceedings for an offence under an enactment may be commenced

(a) in a court within the Territory having jurisdiction in the place

(i) where the offence was committed; or

(ii) where the person charged with the offence resides or is found;

(b) in the case of a body corporate charged with the offence, where that body corporate has its registered or principal office within the Territory; and

(c) if anything was detained or seized in connection with the offence, in any court having jurisdiction in the place within the Territory where that thing was detained or seized or was found or condemned as forfeited.

Persons who may conduct proceedings.

123. Any proceedings before a Magistrate's Court in relation to an assigned matter may be conducted by an officer or any other person authorised in that behalf by the Commissioner.

Service of process.

124. (1) A summons or other process issued for the purpose of a customs enactment shall be deemed to have been duly served on a person

(a) if delivered to the person personally;

(b) if left at the person's last known place of abode or business, or in the case of a body corporate, at its registered or principal office; or

(c) if left on board a vessel or aircraft of which the person is the owner.

(2) A summons, notice, order or other document issued for the purposes of proceedings under a customs enactment, or of an appeal from a decision of a court in any proceeding, may be served by an officer.

Incidental provisions.

125. (1) Where liability for an offence under a customs enactment is incurred by two or more persons jointly, those persons shall each be liable for the full amount of any fine and may be proceeded against either jointly or severally.

(2) Where an offence under a customs enactment alleged to have been committed by a body corporate, is proved to have been committed with the consent or connivance of, or to be attributable to a neglect on the part of, any director, manager, secretary or other similar officer of that body corporate, or a person purporting to act in that capacity, the person as well as the body corporate each commits the offence and are liable to be proceeded against and punished accordingly.

(3) Where a penalty for an offence under a customs enactment is required to be fixed by reference to the value of any goods, that value shall be taken as the price those goods might reasonably be expected to have fetched, after payment of any duty chargeable on them, if they had been sold in the open market at or about the date of the commission of the offence for which the penalty is imposed.

(4) Where, in any proceedings for an offence under a customs enactment, a question arises as to the duty or rate chargeable on any imported or exported goods, or goods which were intended to be exported, and it is not possible to ascertain the relevant time specified in section 58 (2) the duty or rate shall be determined as if the goods had been imported, exported or brought to a place for exportation at the time when the proceedings were commenced.

(5) In any proceeding for an offence under a customs enactment, or for condemnation under Schedule 2, the fact that security has been given for payment of any duty or compliance with a condition in respect of the non-payment of which or non-compliance with which the proceedings are instituted, shall not be a defence.

Schedule 2

Power to compound offences and mitigate penalties.

126. (1) The Commissioner may, as he or she considers fit,

(a) compound an offence, subject to the maximum pecuniary penalty that a court may impose for that offence;

(b) stay the proceedings for the condemnation of any thing as being forfeited under a customs enactment; or

(c) restore, subject to any conditions, any thing seized under a customs enactment.

(2) The Commissioner shall give a receipt for any amount paid by way of penalty and the effect of that amount being received in full by the Accountant General shall be to discharge the accused person from all liability in respect of that offence.

(3) In any proceedings for an offence under this Act the court by whom the matter is considered may mitigate any pecuniary penalty as it considers appropriate.

Proof of certain documents.

127. (1) A document purporting to be signed by the Cabinet, the Minister, the Commissioner, or by their order, or by any person with under the authority of the Cabinet, Minister or the Commissioner shall, until the contrary is proved, be deemed to have been so signed, and the matters contained in that document may, in any proceedings under a customs enactment, be proved by the production of that document or any document purporting to be a copy of that document.

(2) Where a book or other document is required to be kept by virtue of a customs enactment, the production of that book or other document, or a copy of it certified as a true copy by an officer, shall in any proceedings under that enactment be sufficient evidence of the matters contained in it unless the contrary is proved.

Proof of certain matters other than documents.

128. (1) An averment in any process in proceedings under a customs enactment

(a) that those proceedings were instituted by order of the Commissioner,

(b) that any person is or was the Minister, the Commissioner, an officer or a police officer,

(c) that a person is or was appointed or authorised by the Commissioner to discharge, or was engaged by the order or with the concurrence of the Commissioner in the discharge of any duty,

(d) that the Commissioner is or is not satisfied as to any matter as to which he or she is required by a customs enactment to be satisfied,

(e) that a place is within the limits of a customs port, approved wharf, customs airport or customs area, or within the territorial waters,

(f) that any goods thrown over board, stored or destroyed were so dealt with in order to prevent or avoid their seizure, or

(g) that a ship is a ship registered in the Virgin Islands,

shall, until the contrary is proved, be sufficient evidence of the matter in question.

(2) Where in any proceedings relating to an assigned matter instituted by or against, the Commissioner, any other officer or a police officer, any question arises as to the place from which goods have been brought or as to whether or not

(a) a duty has been paid or secured in respect of any goods,

(b) any goods or other thing are of the description or nature alleged in the information, writ or other process,

(c) any goods have been lawfully imported or lawfully unloaded from any vessel or aircraft,

(d) any goods have been lawfully loaded into any vessel or aircraft, lawfully exported or were lawfully waterborne,

(e) any goods were lawfully brought to a place for the purpose of being loaded into any vessel or aircraft, or exported, or

(f) any goods are or were subject to any prohibition or restriction on their importation or exportation,

the burden of proof shall lie on the party disputing the facts.

Detention of persons about to leave the Territory.

129. Where a person has by an action rendered himself or herself liable to be prosecuted for an offence under a customs enactment, and the Commissioner has reasonable grounds to believe that the person is about to leave the Territory without that matter being dealt with, the Commissioner may apply to a magistrate for a warrant for the arrest of that person.

Actions against officers.

130. Action, suit or other proceedings shall not be brought or instituted personally against an officer in respect of an act done or omitted to be done by the officer in pursuance of a power granted to or duty imposed on the officer by a customs enactment.

PART X
FORFEITURE

Detention, seizure and condemnation of goods.

131. (1) Any thing which is liable to forfeiture under a customs enactment may

(a) be seized or detained by an officer; or

(b) be seized or detained on behalf of the Customs, by a police officer in accordance with section 10 (1).

(2) Where any thing which is liable to forfeiture is seized or detained by a police officer,

(a) the police officer shall immediately inform the Commissioner of the seizure or detention in writing stating the full details of the thing seized or detained and of the grounds that led to the seizure or detention;

(b) the police officer shall, within twenty-four hours of the seizure or detention of the thing, deliver it to the

Commissioner, unless the delivery is not practicable; and

(c) an officer may examine and take account of that thing at anytime while it remains in the custody of the police.

(3) Schedule 2 shall have effect in relation to appeals against the seizure of anything seized as liable to forfeiture under a customs enactment, and for proceedings for the condemnation of that thing as forfeited. Schedule 2.

(4) Notwithstanding that anything seized as liable to forfeiture has not been condemned as forfeited, or deemed to have been condemned as forfeited, the Commissioner may at any time,

(a) deliver it up to a claimant upon the claimant paying to the Commissioner the sum the Commissioner thinks proper, being a sum not exceeding that which, in the Commissioner's opinion, represents the value of the thing, including any chargeable duty which has not been paid; or

(b) where the thing seized is a living creature or is, in the Commissioner's opinion, of a perishable nature, sell or destroy it.

(5) The restoration, sale or destruction under subsection (4) of any thing seized as liable to forfeiture shall be without prejudice to any right of appeal against its seizure.

Forfeiture of vessels, etc. used in connection with goods liable to forfeiture.

132. (1) Where a thing has become liable to forfeiture under a customs enactment,

(a) any vessel, air craft, vehicle, animal, container (including baggage) or any other thing which has been used for the carriage, handling, deposit or concealment of the thing liable to forfeiture, either at the time when it was so liable or for the purposes of the commission of the offence for which it later became so liable, and

(b) any other thing mixed, packed or found with the thing so liable,

is also liable to forfeiture.

(2) If while constructed, adapted, altered or fitted in any manner for the purpose of concealing goods,

(a) a vessel is or has been within the territorial waters,

(b) an aircraft is or has been at any place whether on land or water in the Territory, or

(c) a vehicle is or has been within the limits of a customs port, approved wharf, customs airport or other customs area,

that vessel, aircraft or vehicle is liable to forfeiture.

(3) If, at any time while a vessel is within the territorial waters, any part of its cargo is thrown overboard or is stored or destroyed to prevent seizure, that vessel is liable to forfeiture.

(4) Where cargo has been imported into the Territory on any vessel or aircraft and a part of that cargo is afterwards found to be missing then, if the master of the vessel or the commander of the aircraft is unable to account for that missing cargo to the satisfaction of the Commissioner, that vessel or aircraft is liable to forfeiture.

(5) Where any vessel, aircraft, vehicle or animal has become liable to forfeiture, all tackle, apparel or furniture belonging to it is also liable to forfeiture.

Special provisions as to forfeiture of larger vessels.

133. (1) Notwithstanding any other provision of a customs enactment, a vessel of two hundred and fifty or more tons burden is not liable to forfeiture, unless

(a) the offence in respect of or in connection with which the forfeiture is claimed

(i) was substantially the object of the voyage during which the offence was committed; or

(ii) was committed while the vessel was under chase after refusing to stop when required to do so;

(b) the vessel was constructed, adapted, altered or fitted in any manner solely for the purpose of concealing goods; or

(c) subsection (3) applies.

(2) Where a vessel of two hundred and fifty or more tons burden would, but for subsection (1), be liable to forfeiture in connection with an offence under a customs enactment and, in the opinion of the Commissioner, a responsible officer of the vessel is implicated by his or her own act or by neglect in that offence, the Commissioner may impose a fine in respect of that vessel in any sum not exceeding twenty thousand dollars, and until the fine is paid, he or she may withhold clearance of that vessel.

(3) Where a vessel is liable to a fine under subsection (2), but the Commissioner is not satisfied that the fine is adequate in relation to the offence committed, the Commissioner may take proceedings under Schedule 2 for the condemnation of that vessel as forfeited in a sum not exceeding twenty thousand dollars or as the court may consider appropriate. Schedule 2

(4) Where condemnation proceedings are taken under subsection (3), the Commissioner may require a sum, as the Commissioner considers fit, not exceeding twenty thousand dollars, to be deposited with the Commissioner to await his or her final decision or, as the case may be, the decision of the court, and until that sum is deposited, he or she may withhold clearance of the vessel.

(5) A claim shall not lie against the Commissioner for damages in respect of the payment of a deposit or the detention of a vessel under this section.

(6) The exemption from forfeiture of a vessel under this section shall not affect the liability to forfeiture of any goods carried on board that vessel.

(7) For the purposes of this section,

(a) "responsible officer", in relation to a vessel, means the master, mate or engineer of the vessel, and in the case of a vessel carrying a passenger certificate, the purser or chief steward; and

(b) and without prejudice to any other grounds on which a responsible officer of a vessel may be held to be implicated by neglect, the officer may be so liable if goods not owned by a member of the crew are discovered in a place under that officer's supervision in which they could not have been put if the officer had exercised proper care at the time of the loading of the vessel or subsequently.

Protection of officer seizing or detaining goods.

134. (1) Where in any proceedings for the condemnation of any thing seized as liable to forfeiture under a customs enactment, judgement is given for the claimant, the court may, if it considers appropriate, certify that there were reasonable grounds for the seizure.

(2) Where any proceedings are brought against the Government or the Commissioner on account of the seizure or detention of any thing as liable to forfeiture, and judgement is given for the plaintiff or prosecution, then if either

(a) a certificate relating to the seizure has been granted under subsection (1), or

(b) the court is satisfied that there were reasonable grounds for seizing or detaining that thing,

the plaintiff or prosecutor shall not be entitled to recover any damages or costs.

(3) Subsection (2) shall not affect the exercise of a person's right to demand the return of the thing seized or detained or compensation in respect of any damage to the thing or in respect of the destruction of it.

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PART XI
SALE OF GOODS

Power of Commissioner to redeem forfeited goods.

135. (1) The Commissioner may, on application in writing by the owner, allow any vessel or aircraft forfeited under this Act to be redeemed on payment to Customs of a sum not exceeding the value of the vessel or aircraft.

(2) For the purpose of subsection (1) the value of a vessel or aircraft shall be the amount at which it is valued for cover by the insurance against total loss or in the case of a vessel or aircraft not insured or not insured fully, a sum as shall be assessed by the Commissioner.

Sale of goods condemned as forfeited. Schedule 2

136. (1) Any thing condemned by the Commissioner as forfeited to the Crown by virtue of Schedule 2, or deemed to have been condemned as forfeited under that Schedule shall, with the approval and direction of the Financial Secretary, be sold by the Commissioner by public auction or by public tender, unless

(a) it is a prohibited or restricted article; or

(b) being a vessel adapted for smuggling, the adaptation has been removed or rendered unusable.

(2) An auction under this section shall be advertised in the *Gazette* not less than seven days before it is due to take place.

(3) A tender under this section shall be advertised in a newspaper that is published in the Territory not less than seven days before the closing date for tender offers.

(4) The Commissioner shall appoint a person, who may be an officer, to act as auctioneer at an auction under this section.

(5) None of the following persons is permitted to make a tender offer or bid for any thing for sale by tender or at an auction under this section:

(a) an officer, or a person acting on an officer's behalf; and

(b) a person who has or has had, a personal or financial interest in the thing being auctioned.

(6) A person who makes a bid in contravention of subsection (5) commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars and anything that was the substance of that bid that was auctioned to the person is liable to forfeiture.

(7) Monies arising from the tender process and proceeds from the sale of any thing at an auction under this section shall be paid by the Commissioner into the Consolidated Fund, after

(a) any duty payable on that thing has been paid; and

(b) all the charges of, and incidental to the seizure, condemnation, sale, warehousing and carriage of that thing have been made,

unless otherwise directed by the Financial Secretary to be paid into a fund specified for that purpose.

(8) The value for duty of any thing sold at auction under this section shall be the price realised less the included duty.

(9) Any thing not sold at an auction under this section, and all prohibited or restricted goods condemned or deemed to be condemned as forfeited, shall be destroyed or otherwise disposed of as the Commissioner may direct.

(10) The Commissioner may with the approval of the Financial Secretary authorise the withholding from sale of any thing condemned or deemed to be condemned as forfeited, and its use by Customs or a Government Department where the retention and use would assist Customs or a Government Department in the discharge of its duty.

Sale of goods not condemned as forfeited.

137. (1) Where any thing, not being a thing condemned or deemed to be condemned as forfeited may, by virtue of a customs enactment be sold, it shall, unless it is of a perishable nature, be offered for sale at a public auction.

(2) An auction under this section shall be advertised in the *Gazette* and a newspaper of wide circulation in the Territory, not less than seven days before it is due to take place.

(3) The Commissioner shall appoint a person, who may be an officer, to act as auctioneer at an auction under this section.

(4) Monies arising from the sale of any thing at an auction under this section shall be used to pay

(a) any duty payable on that thing, and

(b) all the charges of, and incidental to the sale, warehousing and carriage of that thing,

and any residue shall be held on deposit for a period of six months.

(5) If application is made within six months of the sale, the residue shall be paid over to any person who satisfies the Commissioner that he or she was the owner of that thing at the time of its sale, where an application is not made within the period, the Commissioner shall bring the deposit to account in the Consolidated Fund.

(6) The value for duty of any thing sold at an auction under this section shall be the price realised less the included duty.

(7) The Commissioner shall offer for sale anything which is of a perishable nature in a manner the Commissioner considers most likely to realise the largest sum, bearing in mind its nature.

(8) Any thing which cannot be sold by the Commissioner at an auction under this section shall be destroyed or otherwise disposed of as the Commissioner may direct.

(9) This section shall apply to the sale of any vessel or aircraft which may be sold under section 135, except that the sum ordered to be paid under that section shall be satisfied out of the monies arising from the sale before any amount is repaid to the person who was the owner of the vessel or aircraft.

(10) A sale by auction under this section may take place at the same time and place as a sale under section 135.

(11) The Commissioner shall, with the approval of the Financial Secretary, determine a minimum sale price for all goods for auction and, notwithstanding this, the Financial Secretary may decide on whether or not any particular bid or offer is to be accepted.

PART XII
DETERMINATION OF DISPUTES

Basis of valuation when evidence of value is unsatisfactory.

138. The Commissioner shall assess the value of imported goods on the basis of identical or similar imports, where evidence of value of the goods is unsatisfactory or insufficient.

Appeal to the Commissioner.

139. (1) Where an amount of duty demanded by an officer is disputed by the person required to pay that amount, that person shall pay that amount but then may, at any time before the expiration of three months from the date of payment, require the Commissioner, by a notice in writing, to reconsider the amount of duty demanded.

(2) The Commissioner shall refer to the Financial Secretary, a dispute between a person and the Commissioner arising out of an assessment made pursuant to subsection (1).

(3) Pursuant to a referral made by the Commissioner under subsection (2), the Financial Secretary may have the goods appraised by three competent persons whose written appraisal shall be considered to be the true value of the goods.

Customs may sue and be sued.

140. In any dispute touching on a matter arising out of this Act, Customs may sue and be sued in its own name and shall be entitled to recover and be liable to pay costs in the same manner as any other litigant.

Right of further appeal.

141. (1) A person may appeal to the High Court against a decision of the Commissioner which involves a question of mixed fact and law.

(2) The Commissioner or the appellant may appeal to the Court of Appeal against any decision of the High Court which involves a question of law, including a question of mixed fact and law.

(3) On an appeal to the High Court or the Court of Appeal under this section, that Court may

(a) increase, decrease or confirm the amount of duty due;

(b) make an order as to costs as it considers appropriate; and

(c) make any other order as it considers appropriate.

Payment of duty after appeal.

142. (1) Where a decision of the High Court or the Court of Appeal in an appeal under this Part is that

(a) the amount of duty due should be increased, the appellant shall pay the amount of the increase to the Commissioner, and

(b) the amount of duty should be decreased, the Commissioner shall pay the amount of the decrease to the appellant

within forty-two days of the decision.

(2) Where the decision referred to in subsection (1) is that of the High Court, an amount shall not be payable if, within the time limit provided under that subsection, an appeal against that decision is lodged with the Court of Appeal.

PART XIII
MISCELLANEOUS

Power to make Regulations.

143. (1) The Minister may make Regulations in relation to matters assigned to Customs and for the internal discipline and management of Customs.

(2) Without limiting the generality of subsection (1), the Minister may in particular, make Regulations in respect of the following matters:

(a) prescribing the procedure to be followed by a vessel arriving at a customs port and an aircraft arriving at a customs airport;

(b) regulating the unloading, landing, movement and removal of goods on their importation;

(c) prescribing the procedure on the importation and exportation of postal packets and may exempt the importation or exportation from the requirements of this Act;

(d) prescribing the manner in which, and the conditions under which, uncleared goods or a class or description of uncleared goods may be moved within the limits of a customs port or customs airport or between a customs port or customs airport and any other place;

(e) regulating the storage, putting alongside, making waterborne and loading, of goods intended for export or for use as stores;

(f) prescribing the procedure to be followed by vessels intending to leave a customs port and aircraft intending to leave a customs airport for destinations outside the Territory;

(g) the control of the depositing, marking, keeping, securing and treatment of goods in, and the removal of goods from, warehouses;

(h) the registration and maintenance of warehouses;

(i) the payment of licence fees;

(j) the entering into and maintaining of a bond or undertaking for the security of duty chargeable on warehoused goods;

(k) the entering into and maintaining of contracts of insurance for warehoused goods;

(l) the proper conduct and management of warehouses, including the imposition of conditions and restrictions subject to which goods may be carried to or from, deposited in, kept in or removed from a warehouse, or made available to their owners for prescribed purposes;

(m) the attendance of officers at warehouses;

(n) the production to and making available for inspection by officers of warehoused goods;

(o) the provision of facilities to officers;

(p) the records to be kept by occupiers of warehouses, and the power of officers to inspect and remove documents;

(q) the minimum quantities and types of goods which may be deposited in or removed from a warehouse at any one time;

(r) the operations to be carried out on warehoused goods, including the taking of samples;

(s) the goods to be removed from warehouses without payment of duty, subject to the conditions and restrictions as may be determined under the Regulations;

(t) the goods to be destroyed or abandoned to the Commissioner without payment of duty in those circumstances, and subject to conditions and restrictions determined under the Regulations;

(u) providing different provisions for different types of warehouses or parts of warehouses, or for goods of different classes or descriptions, or goods of the same class or description in different circumstances;

(v) prescribing where the Commissioner is satisfied that goods are imported only temporarily with a view to subsequent re-exportation, that the goods be delivered on importation, subject to conditions the Commissioner considers fit to impose, without payment of duty and may impose different conditions for different classes of goods;

(w) the use and protection of K-9 and K-9 facilities;

(x) providing for different Regulations to be made in respect of vessels and aircraft; and

(y) providing for the imposition of a fine not exceeding ten thousand dollars for any contravention of, or

failure to comply with the Regulations or an direction given under the Regulations, and for the forfeiture of any goods, vessel or aircraft involved in an offence.

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(3) Notwithstanding section 19(10) of the Interpretation Act, Regulations made under this Act may impose a fine not exceeding one hundred and ten thousand dollars and a term of imprisonment not exceeding fifteen years, or both.

No. 14 of 2001

(4) The Dogs (Prevention of Injury to Persons, Livestock and Poultry) Act, 2001 shall not apply to a K-9 used by Customs pursuant to Regulations made under subsection (2)(w).

Forms.

144. The Commissioner may as he or she considers appropriate give directions, specifying the forms in relation to any assigned matter.

Expenses and obligations.

145. Expenses incurred in the handling, moving or in any way dealing with any goods for the purpose of enabling officers to carry out their duties under this Act shall be borne by the owners of the goods and Customs shall be under no obligation to provide instruments or apparatus for the purpose of weighing, measuring, assessing or otherwise dealing with the goods for customs purposes.

Repeal and savings.

146. (1) The following enactments are repealed:

Cap. 104

(a) Customs Ordinance, 1975;

Cap.105

(b) Customs Duties Ordinance, 1974;

No. 10 of 1992

(c) Customs Duties (Amendment) Act,1992;

No. 11 of 1992

(d) Custom Duties (Special Provisions) Act, 1992; and

No. 1 of 2009

(e) Customs Duties (Amendment) Act, 2009.

(2) Notwithstanding subsection (1), any Regulations or Order made under any of the repealed Ordinances which is in force immediately prior to the commencement of this Act is deemed to be made under this Act, and until new Regulations or Order is made to replace it, be construed to bring it into consistency with this Act, and may be amended or replaced by a Regulation or Order made under this Act.

Removal of difficulties.

147. The Minister, may by an Order published in the *Gazette* and a newspaper of wide circulation in the Territory, make provision for the purpose of providing for any unforeseen or special circumstances, or for resolving, determining or adjusting a doubt, question or matter, which may arise in relation to the application of this Act or in respect of which provision is not made in this Act.

Consequential amendments.

148. A reference to "Comptroller" in any other legislation or document existing prior to the commencement of this Act shall, on the commencement of this Act be construed as a reference to the "Commissioner" appointed under this Act until the legislation is repealed or revoked, or a corrected document is substituted.

Transitional provisions.

149. (1) Every owner of a facility referred to under section 21(1) shall register that facility with the Commissioner within sixty days of the coming into effect of this Act and the registration shall be renewed annually.

(2) Any owner who fails to register his or her facility as is required under subsection (1), commits an offence and is liable on summary conviction to a fine not exceeding ten thousand dollars.

SCHEDULE 1

[Sections 27 and 42]

GOODS NOT PERMITTED TO BE WAREHOUSED ON IMPORTATION

Aircraft

Animals (living)

Arms, ammunition and explosives

Asphalt (all kinds including pitch and tar)

Cattle and other animal foods (other than in tins packed in cases)

Cheese

Chemicals

Fireworks

Fish (other than in tins packed in cases)

Fruit and nuts (other than in tins packed in cases)

Grain, flour, pulse and their preparation (other than in tins packed in cases)

Hay and chaff

Manures

Matches

Meats (Other than in tins packed in cases)

Molasses

Oil,

edible

fuel

other kinds, including essential , medicinal and perfumed oils

Seeds from which oil is extracted.

Ships, boats, and launches

Sugar (unless packed in tins in cases)

Vegetables (other than in tins packed in cases)

Any goods which, in the opinion of the Commissioner, are likely to cause damage to other goods stored in the same warehouse.

SCHEDULE 2

[Sections 120 (1), 125

(5), 131 (3) and 133 (3)]

FORFEITURE

1. (1) The Commissioner shall, except as provided by sub-paragraph (2) give notice of the seizure of any thing seized as liable to forfeiture and of the grounds of that seizure to any person who to the Commissioner's knowledge was the owner of, or one of the owners of, that thing at the time of its seizure.

(2) Notice shall not be required to be given under sub-paragraph (1), if the seizure was made

(a) in the presence of the person whose offence or suspected offence occasioned the seizure;

(b) in the presence of the owner or any of the owners of the thing seized or a servant or agent of, the owner or any of the owners; or

(c) in the case of any thing seized in a vessel or aircraft, in the presence of the master or commander of that vessel or aircraft.

2. Notice under paragraph 1 shall be given in writing and shall be deemed to have been duly served on the person concerned

(a) if delivered to the person personally;

(b) if addressed to the person and left, or forwarded by post to the person, at the person's usual or last known place of abode or business, or in the case of a body corporate, at its registered or principal office; or

(c) where the person has not an address in the Territory or the person's identity or address is unknown, by publication of the notice of seizure in the *Gazette* and one of the local newspapers.

3. Where a person who was at the time of the seizure of any thing the owner or one of the owners of it, claims that it was not liable to forfeiture, the person shall, within one month of the date of service of the notice of seizure or, where notice was not served, within one month of the date of seizure, give notice of his claim in writing to the Commissioner.

4. A notice under paragraph 3 shall specify the name and address of the claimant and in the case of a claimant who is outside the Territory shall specify the name and address of a solicitor in the Territory who is authorised to accept service and act on behalf of the claimant, and service on a solicitor so specified shall be deemed to be proper service on the claimant.

5. If, on the expiration of the relevant period under paragraph 3 for the giving of a notice of claim, notice has not been given to the Commissioner, or where notice is given, that notice does not comply with a requirement of paragraph 4, the thing seized shall be deemed to have been duly condemned as forfeited and subsequent claim that the thing was not liable to seizure shall not be valid.

6. Where notice of claim in respect of any thing seized is duly given in accordance with paragraphs 3 and 4, the Commissioner shall take proceedings for the condemnation of that thing by the court, and if the court finds that the thing was at the time of its seizure liable to be forfeited, that court shall condemn that thing as forfeited.

7. Where any thing is in accordance with paragraph 5 or 6, deemed to have been condemned or condemned as forfeited, then without prejudice to any restoration or sale, the forfeiture shall be deemed to have effect from the date when liability to forfeiture arose.

8. Proceedings for the condemnation of any thing shall be civil proceedings and may be instituted

(a) in the Magistrate's Court having jurisdiction in the place

(i) where an offence in connection with that thing was committed or where any proceedings for an offence have been instituted;

(ii) where the claimant resides or, if the claimant has specified a solicitor under paragraph 4, where that solicitor has his or her office; or

(iii) where that thing was found, detained or seized or to where the thing was first brought after being found, detained or seized; or

(b) in the High Court.

9. (1) In any proceedings for condemnation, the claimant or the claimant's solicitor shall make oath that the thing was, or was to the best of his knowledge and belief, the property of the claimant at the time of the seizure.

(2) In any proceedings for condemnation before the High Court, the claimant shall give security for the costs of the proceedings as may be determined by the Court.

(3) If a requirement of this paragraph is not complied with, the Court shall give judgement for the Commissioner.

10. (1) A party to condemnation proceedings in a Magistrate's Court may appeal to the High Court against the decision of that Magistrate's Court in those proceedings.

(2) Where an appeal is made against the decision of a court in condemnation proceedings, the thing seized shall remain in the possession of, or be returned to the possession of the Commissioner until the final determination of the matter.

11. In proceedings arising out of the seizure of anything, the fact, form and manner of the seizure shall be taken to have been set forth in the process, unless the contrary is proved.

12. Where any thing is at the time of its seizure the property of a body corporate, or two or more partners or of any number of persons exceeding five not being in partnership, the oath required to be taken by paragraph 9, and any other thing required by this Schedule or the rules of court to be done by the claimant or owner, or by any person authorised by the claimant or owner may be taken or done by the following persons:

(a) where the owner is a body corporate, the secretary or some other authorised officer of that body;

(b) where the owners are in partnership, any of those owners; or

(c) where the owners are any number of people exceeding five not being in partnership, any two of those persons on behalf of themselves and their co-owners.

13. (1) Where, under section 135, any thing is redeemed, sold or destroyed, and it is held in proceedings taken under this Schedule that the thing was not liable to forfeiture at the time of its seizure, the Commissioner shall on demand by the claimant, tender to the claimant,

(a) where the thing was restored, an amount equal to any amount paid as a condition of that restoration;

(b) where the thing was sold , an amount equal to the proceeds of sale; or

(c) where the thing was destroyed, an amount equal to its market value at the time of its seizure.

(2) Where an amount tendered under sub-paragraph (1) includes a sum on account of the duty chargeable on the thing which has not been paid, the Commissioner may deduct so much of that amount as represents the duty.

(3) If the claimant accepts an amount tendered to the claimant under sub-paragraph (1), the claimant shall not be entitled to maintain any further action on account of the seizure, detention, restoration, sale or destruction of the thing seized.

(4) Where the claimant and the Commissioner are unable to agree on the market value of any thing destroyed under section 99 or 102, that value shall be determined by the Minister.

14. (1) Where the Commissioner is satisfied that goods under or liable to customs control, for reason of fire or accident, suffered total or partial loss, duty shall not be chargeable otherwise than upon the proportionate value that the salvaged part of the goods bears to the value.

(2) Compensation is not payable in respect of goods under Customs control which are damaged or destroyed by fire or accident not directly attributable to the fault of Customs.

SCHEDULE 3

[Section 31(5), 39(3), 53(5) and 118 (4)]

VARIATION OF PUNISHMENT FOR OFFENCES UNDER THIS ACT WHERE THE GOODS INVOLVED ARE CONTROLLED DRUGS

1. Where the goods in respect of which an offence is committed under sections 31 (5), 39(3), 53(5) and 89(4) are controlled drugs, then the following penalty shall be substituted for the penalty in those sections:

The person committing the offence is liable on summary conviction to a fine not exceeding one hundred thousand dollars, or where there is evidence of the street value of the controlled drug, three times the street value of the controlled drug, whichever is the greater, or to imprisonment for a term not exceeding ten years, or both.

2. In this Schedule "controlled drug" has the same meaning as in the Drugs (Prevention of Misuse) Act.

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SCHEDULE 4

[Section 54 (1), 55(1), 61(1) and 84(5)]

Integrated Customs Tariff

THE HARMONIZED COMMODITY DESCRIPTION AND CODING SYSTEM, (H.S.)

Government of the Virgin Islands
HM (BVI) Customs

How to Complete the Customs Automated Processing System (CAPS) T-12 Document/ Caribbean Single Administrative Document

(Example at the end of this text)

All goods imported or exported must be declared to Customs. With the exception of some goods carried as passenger's baggage or some postal parcels, the declaration should be made using the revised T-12 Customs entry form. Details of the exceptions can be obtained from Customs.

It is important to know that the lodging of a declaration by an importer or a representative indicates that the person concerned is declaring the goods in question for the Customs procedure shown on the document. In doing this, the declarant is accepting responsibility under the law for the

(a) accuracy of the information given in the declaration;

(b) authenticity of the documents attached to the declaration; and

(c) observance of all the obligations necessary under the declared procedure.

There is a brief pre-printed declaration on the form as to the accuracy of the information it contains, but the action of signing the document and presenting it to Customs indicates a full acceptance of all responsibilities. The form may be filled in by hand but must be legible, in ink, and in block capitals. The form may also be completed by typewriter or computer printer. There should be no erasures or overwriting on the forms, any alteration should be made by crossing out the incorrect detail and adding those required at the side or above the original. Any alterations made this way should be initialled. The form must be signed before presentation to Customs. Customs may require a fresh declaration to be completed if the original is considered to be illegible.

Details of the information to be provided on the form are explained below. The headings refer to boxes on the form.

1. Consignor/Exporter

(a) *Imports*

Enter the full name and address of the consignor, who is the first person or company selling the goods if they are imported under a contract of sale. Otherwise it is the person or company owning the goods immediately prior to their importation.

(b) *Exports*

Enter the full name and address of the exporter, who is the person or company supplying the goods to the overseas customer.

Where No. is indicated in the box insert the reference number allocated to the exporter by Customs.

2. Regime

Enter the code indicating how this entry is to be treated i.e. Import, Export, Warehousing, etc. (See Customs Procedure Codes)

3. No. of Pages

Enter the total number of pages forming the entry, e.g. if there is 1 face sheet and 1 continuation sheet the figure 2 should be entered here.

4. No. of Items

Enter the total number of items being declared including those on continuation sheets. The number of items corresponds to the number of "description of goods" boxes being completed.

5. Importer/Consignee

(a) *Import*

Enter the full name and address of the importer. The importer is the owner of the goods or any other person possessing the goods or beneficially interested in them at any time between importation and clearance by Customs.

Where No. is indicated in this box, insert the reference number allocated to this trader by Customs.

(b) *Export*

Enter the full name and address of the person or company to which the goods are consigned. If the consignee is not known at the time of departure of the goods enter the name and address of the person responsible for taking delivery of the goods at destination.

6. Total No. of Packages

Enter the total number of packages being entered on this declaration.

7. Declarant (Broker/Agent)

If the declaration is being completed by an authorised agent on behalf of the importer or exporter enter the full name and address of the agent. Where No. is indicated in this box, insert the reference number allocated by Customs to the agent.

If the declaration is being completed by the importer or exporter himself or herself, enter 'consignee" or "consignor" as appropriate and leave the space for No. blank.

Ref. is for use by the importer, exporter or agent and should be used to insert a trade reference number if one has been given to this entry. This will enable easy reference in the case of query, etc.

8. Country from which goods are consigned

(a) *Import*

Enter the name of the country from which the goods were despatched. This is not necessarily the country of origin or manufacture. Enter country code at the right-hand side of this box.

(b) *Export*

Leave blank.

9. Country of 1st destination

(a) *Import*

Leave blank

(b) *Export*

Enter the name of the country to which the goods are despatched. Enter the country code at the right-hand side of the box.

10. Country of final destination

(a) *Import*

Leave blank

(b) *Export*

Enter the name of the country which is known at the time of despatch to be the final country to which the goods are to be delivered. Enter the country code in the space at the right hand side of the box.

11. Manifest No.

The box will be used at a later date when numbers are assigned to manifests written off by computer. For the present, leave the box blank.

12. B.L./AWB No.

Enter the Bill of Lading or Airway Bill number.

13. Additional information

This box provides space on the declaration to give details for which there is no specific box and is used for information such as warehouse names and numbers, authorisations and special requests or explanations. Details on what information should be included and which part of the information given relates to procedure codes, will be given by Customs.

If special documents are required to be presented with an entry, use this box to enter the references of any documents produced.

14. Mode of transport

Details of modes of transport and the associated codes are given on another page of this tariff. In this box enter the description and code for the method of transport used for the carriage of the goods.

15. Port/Airport

Enter the name and code for the Customs office at the place where the goods enter or leave the country.

16. Rotation No.

If it is known, enter the number allocated by Customs to identify the voyage or flight.

17. Identity of means of transport

Enter the name or number identifying the vessel or flight number and date.

18. Nationality of transport

Enter name and code of the country in which the means of transport is registered.

19. Date of arrival/departure

Enter the date of arrival (or departure for exports) of the means of transport.

20. Location of Goods

Enter the location where the goods are available for examination if necessary. e.g. Port Purcell.

21. Marks and Nos., Container No.

Enter the marks (letters and/or numbers) which identify the container, case etc. in which the goods have been transported. If the goods do not completely fill the container or case enter the words "part case", "part container" etc, as appropriate.

Enter any identification marks or numbers shown on individual packages or the word "bulk" as appropriate.

22. Description of goods

Enter the normal trade description of the goods to enable immediate and unambiguous identification and classification.

23. Customs Value

Enter the cost, insurance, freight (CIF) value of the goods for Customs purposes in United States Dollars. The value should include freight, insurance and any other charges applicable to the goods prior to the calculation of duties and taxes.

24. CPC

The Customs Procedure Code (CPC) identifies the treatment to be applied to the goods forming an item on the Customs declaration.

The regime has already been identified in box 2 and this code plus two further code numbers completes the CPC. Enter the complete code identifying the procedure which you are requesting in this box.
Entry of a CPC in this box constitutes a formal declaration that the conditions of the relevant regulations will be complied with and may legally bind the person signing the declaration.

25. Tariff No.

Enter the code number identifying the goods forming this item in accordance with the tariff.

26. Net weight

Enter the net weight of the goods in kilogrammes i.e. the weight of the goods including any packing normally going with them to a buyer in a retail sale.

27. Supply quantity

When more than one quantity is shown against the Tariff Number for the item in the Tariff, enter the second quantity here.

28. Country of origin/destination

(a) *Import*

Enter the name and code of the country in which the goods have been produced or manufactured.

(b) *Export*

Enter the name and code of the country in which the goods are to be ultimately delivered.

29. No. and type of packages

Enter the number of individual parts and describe the packages.

30. Exchange rate

Enter the rate of exchange used in any calculation converting an invoice amount from foreign currency. The rate of exchange used should be that current on the day that the declaration is accepted by Customs. Enter the three character currency code at the right hand side of the box.

31-35 Duties and Taxes

These boxes require an entry to show the basis and method of calculation of the taxes payable and must be completed with a line for each type of tax. The way in which the boxes are to be computed is described below and then a practical example is given.

31. Duty/Tax Type

Enter the code in the left hand column and a description in the right hand column forming this box. Details of codes and descriptions of taxes can be obtained from Customs.

32. Duty/Tax Base

Enter code in the left hand column and description in the right hand column forming the box. Details of code and descriptions of tax base can be found in the Section of this book relating to “codes to be used with CAPS.”

33. Base Amount

Enter the value or quantity to be taxed.

34. Rate

Enter the rate of duty applicable.

35. Duty/Tax Due

Show the amount of duty or tax due in each case.
Example, Goods which have a value for Customs of $3,300.00 with a duty of 10%, and wharfage charge of 1% of the FOB value (which is $3,000 in this example.)

Duty Type	Duty Base	Base Amount	Duty Rate	Duty Due
01 Imp.	42 CIF	3300	10%	333.00
03 Whf	25 FOB	3000	1%	30.00

36. FOB Value

Enter the free on board value i.e. the cost of the goods delivered to the carrying vessel or aircraft.

37. Freight Cost

Enter the cost of freight to bring the goods to the territory.

38. Insurance Cost

Enter the cost of insurance charges incurred to cover the freight of the goods.

39. Place and Date

Enter the place at which the declaration is made and the date. Enter the original hand written signature of the person making the declaration.

IN SIGNING THIS BOX A LEGAL DECLARATION IS BEING MADE THAT THE DETAILS SHOWN ON THE FORM AND ON ANY CONTINUATION SHEETS ARE TRUE AND COMPLETE AND THAT THE REQUIREMENTS OF ANY LEGISLATION HAVE BEEN MET.

40. Other Charges

Enter in this box the code and description to identify charges other than those applicable at item level. This can be left blank when there are no such charges to be paid.

41. Amount

Enter the amount of any "other charge" due to this entry. This can be left blank when there are no "other charges" due on this entry.

42. Summary

Use this box to summarize charges due from this page and brought forward from the continuation sheet.

43. Grand Total Due

Use this box to show the total of all monies due on this declaration.

Signature and name of declarant

The declaration must be signed by the importer if the importer is an individual, and by an employee who has been authorised, if the importer is a firm or company.

Alternatively, the declaration may be signed on behalf of the importer by any firm, company or individual to whom the importer has given the authority to act as an agent for Customs purposes. The manner of authorisation is a matter of arrangement between importers and their agents, but in giving authority to an agent the importer will be assumed to have given authority to the clerks and servants authorised by the agent, to carry out all the Customs business of the importer.

The Commissioner of Customs may request verification of an agents authority to act on behalf of an importer at any time.

Codes to be used

(i) **Customs Procedure Codes**

(ii) **Country/Currency Codes**

(iii) **Modes of Transport**

(iv) **Customs Office Codes**

(v) **Duty Tax Codes**

(vi) **Tax Base Codes**

(vii) **Package Codes**

(i) Customs Procedure Codes

Customs Procedure Codes (CPC's) identify the customs regimes to which goods are being entered and from which they have been removed (when this applies). The lists of Customs Procedure Codes have been compiled from lists supplied by the BVI and other national administrations and represents procedures applicable throughout the Organisation of Eastern Caribbean States (OECS) and wider region.

Effort has been given to produce a comprehensive list, but it is expected that revision may be necessary in the light of experience. Users are advised to check with the Customs Entry Processing Unit for assistance in cases of uncertainty.

The Structure of the Codes

The code consists of two parts. The first identifies the regime e.g. Imports, Exports, Warehousing for which the goods are entered and the second part further identifies how the goods are to be processed with the regime.

The complete codes are known as Customs Procedure Codes because as the name implies they identify the procedure that Customs should apply to the declared goods.
The codes used are made up from an alphabetic character and three numeric characters. The alphabetic characters are C, E and S and represent:

C = Goods for Consumption (Import)
E = Goods for Export
S = Goods entering a duty/tax Suspense regime.

The first of the numeric characters comes from the list:

Outright exportation	—	1
Temporary exportation	—	2
Re-exportation	—	3
Home Use	—	4
Temporary importation	—	5
Re-importation	—	6
Customs Warehousing	—	7
Transit	—	8
Other procedures	—	9

Use of the alphabetic character and the first number identifies the Regime i.e. C4 — import to Home Use, El — export.

The next two numbers represent the procedure under a particular regime. As far as possible these numbers reflect the logic applied to the initial coding for the regimes but in some instances the logic has to be varied because of the number of procedures involved.

CUSTOMS PROCEDURE

Exports	**CODE**
	E
1. Outright Exportation	
	E1
A Goods for exportation	E100
B Goods relieved of duties and/or taxes	E101
2. Temporary Exportation	**E2**
Goods for temporary exportation	E200
3. Re-Exportation	**E3**
A Re-exportation after clearance for Home Use	
(i) Drawback of duty claimed	E341
(ii) Drawback of duty not claimed	E342
B Re-exportation after temporary importation	
(i) In unaltered state	E350
(ii) After repair	E351
1) After inward processing	E352
2) After manufacturing	E353
C Re-exportation after warehousing or from other premises under Customs fiscal control	
(i) Re-exportation from Government warehouse	E371
(ii) Re-exportation from Private warehouse	E372
(iii) Re-exportation from other premises	E374
D Re-exportation from transit	E380
E Re-exportation from other procedures	E390
Consumption	C
4. Home use	C4
A. Direct entry for Home Use ex Ship or Aircraft	C400

B. Goods relieved of duties and/or Taxes

(i) NOT ALLOCATED

(ii) Conditional Duty exemptions

(a)	For Returning Belongers	C401
(b)	For Funeral Furniture	C402
(c)	For Samples	C403
(d)	For Scientific Goods	C404
(e)	For Aircraft	C405
(f)	For Educational and Cultural Purposes	C406
(g)	For Health	C407
(h)	For Government and Government Purposes	C408
(i)	For Military Forces	C409
(j)	For Diplomatic Missions, International Organizations and Personnel	C410
(k)	For the Movement of Persons	C411
(l)	For Uniforms	C412
(m)	For Youth Organisations	C413
(n)	For Charitable and Welfare Goods	C414
(o)	For Statutory Bodies	C415
(p)	For Water Container	C416
(q)	For Marine Engines, Fixtures and Equipment for Local Fishing Vessels	C417
(r)	For Churches	C418
(s)	For Hurricane Lanterns, Fixtures and Shutters	C419

(iii) Specified Duty and/or tax exemptions

(a) Under Fiscal Incentive legislation C420

(b) Under special Cabinet or Ministerial concession C421

(c) Under Government Agreement or other legislation C422

(d) Approved importations under the Hotel Aid Ordinance C424

(e) Approved importations under the Pioneer Status Relief C425

C. Entered for Home Use after Temporary Admission C450

D. Entered for Home Use after warehousing or from other premises under Customs fiscal control

(i) From Government warehouse C471
(ii) From Private warehouse C472

(iii) From other premises C474

E. NOT ALLOCATED

F. NOT ALLOCATED

G. Entered for Home Use following diversion from Transit or Trans-shipment C480

H. Entered for Home Use from other procedures

(i) Goods sold in auction C491

(ii) Goods previously declared, duty and tax paid, but certified short shipped, short landed or short packed C492

(iii) Goods previously declared on deposit entry C493
(iv) Other C494

5. Temporary Importation **C5**

(i) For return in unaltered state C500

(ii)	For return after repairs	C 501
(iii)	For return after inward processing	C502
(iv)	For return after manufacturing	C503

6. Re-ImportatIon **C6**

A. After outright exportation C600
B. After temporary Exportation

(i)	Returned in unaltered state	C621
(ii)	Returned after repairs	C622
(iii)	Returned after processing	C623
(iv)	Returned after manufacturing	C624

C. NOT ALLOCATED

Suspense **S**

7. Warehousing **S7**

A. Entry to warehouse or other premises under Customs fiscal control

(i)	In Government warehouse	S701
(ii)	In Private warehouse	S702
(iii)	Other	S704

B. Intra-Warehouse transfers. For re-warehousing

(i)	In Government warehouse	S771
(ii)	In Private warehouse	S772
(iii)	Other	S774

8. Transit **S8**

A. Through transit (from office of entry to office of exit) S801

B. Trans-shipment (within port or airport) S802

9. Other **S9**

A. Supplies for ships and aircraft stores

(i) Direct supply S900
(ii) After warehousing

(a) From Government warehouse S971

(b) From Private warehouse S972

(c) Other S974

B. Destruction of goods

(i) Before Customs clearance S920
(ii) After warehousing

(a) In Government warehouse S921

(b) In private warehouse S922

(c) Other S924

(ii) Country and Currency Codes

This section contains names of countries in alphabetic order and codes representing country and the currency used. The country codes are two alphabetic letters and the currency codes three alphabetic letters.

Name	Country Code	Currency Code
Afghanistan	AF	AFA
Albania	AL	ALL
Algeria	DZ	DZD
American Samoa	AS	USD
Andorra	AD	ESP
		FR F
Angola	AO	AOK
Anguilla	Al	XCD
Antarctica	AQ	
Antigua and Barbuda	AG	XCD
Argentina	AR	ARA
Aruba	AW	AWG
Ascension	SH	SHP
Australia	AU	AUD
Austria	AT	ATS
Azores	PT	PTE
Bahamas	85	BSD
Bahrain	BH	BHD
Bangladesh	BD	BDT
Barbados	BB	BBD
Belgium	BE	BEF
Belize	BZ	BZD
Benin	BJ	XOF

Bermuda	BM	BMD
Bhutan	BT	INR
		BTN
Bolivia	BO	BOB
Bonaire	AN	ANG
Botswana	BW	BWP
Bouvet Island	BV	NOK
Brazil	BR	BRN
British Indian Ocean Territory	10	USD
British Virgin Islands	VG	USD
Brunei Darussalam	BN	BND
Bulgaria	BG	BGL

Name	Country Code	Currency Code
Burma	BU	BUK
Burundi	BI	BIF
Byelorussian SSR	BY	SUR
Cameroon	CM	XAF
Canada	CA	CAD
Canary Islands	IC	ESP
Cape Verde	CV	CVE
Cayman Islands	KY	KYD
Central African Republic	CF	XAF
Chad	TD	XAF
Chile	CL	CLP
China	CN	CNY
Christmas Island	CX	AUD
Cocos (Keeling) Islands	CC	AUD
Colombia	CO	COP
Comoros	KM	KMF
Congo	CO	XAF
Cook Islands	CK	NZD
Costa Rica	CR	CRC
Cote D'Ivoire	Cl	XOF
Cuba	CU	CUP
Curacao	OM	ANG
Cyprus	CY	CYP
Czechoslovakia	CS	CSK
Denmark	DK	DKK
Djibouti	DJ	DJF
Dominica	DM	XCD
Dominican Republic	DO	DOP
East Timor	TP	TPE
Ecuador	EC	ECS
Egypt	EG	EGP
El Salvador	SV	SVC
Equatorial Guinea	OQ	XAF
Ethiopia	ET	ETB
Faeroe Islands	FO	DKK
Falkland Islands (Malvinas)	FK	FKP
Fiji	FJ	FJD

Finland	Fl	FIM
France	FR	FRF
French Guiana	OF	FAF
French Polynesia	PF	XPF
French Southern Territories	IF	FRF
Gabon	GA	XAF
Germany, Federal Republic	DE	DEM
Ghana	GH	GHC
Gibraltar	GI	GIP
Greece	GA	GRD
Greenland	GL	DKK
Grenada	GD	XCD
Guadeloupe	GP	FRF
Guam	GU	USD
Guatemala	GT	GTQ

Name	Country Code	Currency Code
Guinea	GN	GNF
Guinea Bissau	GW	GWP
Guyana	GY	GYD
Haiti	HT	HTG
		USD
Heard and McDonald Islands	HM	AUD
Honduras	HN	HNL
Hong Kong	HK	HKD
Hungary	HU	HUF
Iceland	IS	ISK
India	IN	INR
Indonesia	ID	IDA
Iran (Islamic Republic Of)	IR	IRA
Iraq	10	IQD
Ireland	IE	IEP
Israel	IL	ILS
Italy	IT	ITL
Jamaica	JM	JMD
Japan	JP	JPV
Jordan	JO	JOD
Kampuchea, Democratic	KH	KHR
Kenya	IKE	KES
Kiribati	KI	AUD
Korea, Dem. People's Rep. Of	KP	KPW
Korea, Republic Of	KR	KRW
Kuwait	KW	KWD
Lao People's Democratic Republic	LA	LAK
Lebanon	LB	LBP
Lesotho	LS	ZAR
		ZAL
		LSL
Liberia	LA	LRD
Libyan Arab Jamahiriya	LV	LYD
Liechtenstein	LI	CHF
Luxembourg	LU	LUF
Macau	MO	MOP
Madagascar	MG	MGF
Malawi	MW	MWK
Malaysia	MY	MYR

Maldives	MV	MVR
Mali	ML	XOF
Malta	MT	MTL
Marshall Islands	MH	USD
Martinique	MQ	FRF
Mauritania	MR	MAO
Mauritius	MU	MUR
Mexico	MX	MXP
Micronesia	FM	USD
Monaco	MC	FRF
Mongolia	MN	MNT
Montserrat	MS	XCD
Morocco	MA	MAD
Mozambique	MZ	MZM
Namibia	NA	ZAR
Nauru	NA	AUD

Name	Country Code	Currency Code
Nepal	NP	NPR
Netherlands	NL	NLG
Neutral Zone	NT	SAR
		KWD
		IQD
New Caledonia	NC	XPF
New Zealand	NZ	NZD
Nicaragua	NI	NIC
Niger	NE	XOF
Nigeria	NO	NON
Niue	NU	NZD
Norfork Island	NF	AUD
Northern Mariana Islands	MP	USD
Norway	NO	NOK
Oman	OM	OMR
Pakistan	PK	PKR
Palau	PW	USD
Panama	PA	PAB
		USD
Papua New Guinea	PG	P0K
Paraguay	PY	PYG
Peru	PE	PEI
Philippines	PH	PHP
Pitcairn	PN	NZD
Poland	PL	PLZ
Portugal	PT	PTE
Puerto Rico	PR	USD
Qatar	QA	QAR
Reunion	RE	FRF
Romania	RO	ROL
Awanda	RW	RWF
Saba	AN	ANG
St. Barthelemy	GP	FRF
St. Eustatius	AN	ANG
St. Helena	SH	SHP
St. Kitts and Nevis	KN	XCD
St. Lucia	LC	XCD
St. Maartin (Dutch)	QN	ANG

St. Martin (French)	QO	FRF
St. Pierre and Miquelon	PM	FRF
St. Vincent and the Grenadines	VC	XCD
Samoa	WS	WST
San Marino	SM	ITL
Sao Tome and Principe	ST	STD
Saudi Arabia	SA	SAR
Senegal	SN	XOF
Seychelles	SC	SCR
Sierra Leone	SL	SLL
Singapore	SO	SOD
Solomon Islands	SB	SBD
Somalia	SO	SOS
South Africa	ZA	ZAR
Spain	ES	ESP
Sri Lanka	LK	LKR
Sudan	SD	SDP

Name	Country Code	Currency Code
Suriname	SR	SAG
Svalbard and Jan Mayen Islands	SJ	NOK
Swaziland	SZ	SZL
Sweden	SE	SEK
Switzerland	CH	CHF
Syrian Arab Republic	SY	SYP
Taiwan	TW	TWD
Tanzania	TZ	TZS
Thailand	TH	THB
Togo	TO	XOF
Tokeleau	TK	NZD
Tonga	TO	TOP
Trinidad and Tobago	TT	TTD
Tunisia	TN	TND
Turkey	TA	TRL
Turks and Caicos Islands	TC	USD
Tuvalu	TV	AUD
Uganda	UG	UGS
Ukrainian SSR	UA	SUR
Union of Soviet Socialist Rep. (USSR)	SU	SUR
United Arab Emirates	AE	AED
United Kingdom	GB	GBP
United States	US	USD
United States Minor Outlying Isi.	UM	USD
Uruguay	UY	UYP
Vanuatu	VU	VUV
Vatican City State (Holy See)	VA	ITL
Venezuela	VE	VEB
Vietnam	VN	VND
Virgin Islands, U.S.	VI	USD
Wallis and Futuna Islands	WF	XPF
Western Sahara	EH	ESP MAD
Yemen	YE	YEA
Yugoslavia	YU	YUD
Zaire	ZR	ZRZ

Zambia	ZM	ZMK
Zimbabwe	ZW	ZWD

(iii) Transport Codes

The Method of transport used to carry goods arriving or departing is identified by means of a code. This is an international list.

Method	**Code**
Sea	1
Air	4
Mail	5
Unknown	9

(iv) Customs Office Codes

Codes for Customs offices where goods enter or leave the country are:

PP	Port Purcell
RT	Road Town
WE	West End
BI	Beef Island
HQ	Headquarters
AP	Anegada Airport
FTP	FTP Submissions
JV	Jost Van Dyke
VA	Virgin Gorda Airport
VM	Virgin Gorda Marina
WEB	WEB Submissions

(v) Duty Tax Codes

01	Import Duty
02	Import Duty on Alcohol
03	Wharf age
04	Fossil Fuel

(vi) Tax Base Codes

04	net pounds
06	litres
07	gallons
21	Number, Unit, Piece and Head
25	FOB
34	kilogrammes
40	per 100 pounds/net weight
42	CIF

(vii) Package Codes

29	Barrel
34	Pack
51	Bunch
61	Cask
91	Carton/Box
95	Sheet
97	Bundle
99	Other

LIST OF TITLES OF SECTIONS AND CHAPTERS

Section I
Live animals; animal products

Section Notes

Chapters

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

Section II
Vegetable products

Section Note

Chapters

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage,
7. Edible vegetables and certain roots and tubers.
8. Edible fruit and nuts; peel of citrus fruit or melons.
9. Coffee, tea, mate and spices.
10. Cereals.
11. Products of the milling industry; malt; starches; inulin; wheat gluten.
12. Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder.
13. Lac; gums, resins and other vegetable saps and extracts.
14. Vegetable plaiting materials; vegetable products not elsewhere specified or included.

Section III

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

Chapter

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

Section IV

Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes

Section Note

Chapters

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

Section V
Mineral products

Chapters

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

Section VI
Products of the chemical or allied industries

Section Notes

Chapters

28. Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radio- active elements or of isotopes.
29. Organic chemicals.
30. Pharmaceutical products.
31. Fertilisers.
32. Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks.
33. Essential oils and resinoids; perfumery, cosmetic or toilet preparations.
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, ‘dental waxes” and dental preparations with a basis of plaster.
35. Albuminoidal substances; modified starches; glues; enzymes.
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
37. Photographic or cinematographic goods.
38. Miscellaneous chemical products.

Section VII

Plastics and articles made of plastics; rubber and articles made of rubber

Section Notes

Chapters

39. Plastics and articles made of plastics.
40. Rubber and articles made of rubbers.

Section VIII

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

Chapters

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

Section IX

Wood and articles of wood; wood charcoal; cork and articles of cork; manufactures of straw, or of esparto or of other plaiting materials; basketware and wickerwork

Chapters

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

Section X

Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard; paper and paperboard and articles made of paper and paperboard and articles made from that

Chapters

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

Section Xl

Textiles and textile articles

Section Notes

Chapters

50. Silk.
51. Wool, fine or coarse animal hair; horsehair yarn and woven fabric.
52. Cotton.
53. Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn.
54. Man-made filaments.
55. Man-made staple fibres.
56. Wadding, felt and nonwovens; specialyarns; twine, cordage, ropes and cables and articles thereof.
57. Carpets and other textile floor coverings.
58. Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery.
59. Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suit- able for industrial use.
60. Knitted or crocheted fabrics.
61. Articles of apparel and clothing accessories, knitted or crocheted
62. Articles of apparel and clothing accessories, not knitted or crocheted.
63. Other made up textile articles; sets; worn clothing and worn textile articles; rags.

Section XII

Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made with prepared feathers; artificial flowers; articles of human hair

Chapters

64. Footwear, gaiters and the like; parts of such articles.

65. Headgear and their parts.

66. Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and their parts.

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

Section XIII

Articles of stone, plaster, cement, asbestos, mica or similar materials; ceramic products; glass and glassware

Chapters

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

69. Ceramic products.

70. Glass and glassware.

Section XIV

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

Chapter

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

Section XV
Base metals and articles of base metal

Section Notes

Chapters

71. Iron and steel.

72. Articles of iron or steel.

73. Copper and articles of copper.

74. Nickel and articles nickel.

75. Aluminium and articles thereof.

76. (Reserved for possible future use in the Harmonized System).

77. Lead and articles thereof.

78. Zinc and articles thereof.

79. Tin and articles thereof.

80. Other base metals; cermets; articles thereof.

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

82. Miscellaneous articles of base metal.

Section XVI
Machinery and mechanical appliances; electrical equipment; and their parts; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of these articles.

Section Notes

Chapters

84. Nuclear reactors, boilers, machinery and mechanical appliances; and their parts.

85. Electrical machinery and equipment and their parts; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of these articles.

Section XVII
Vehicles, aircraft, vessels and associated transport equipment

Section Notes

Chapters

86. Railway or tramway locomotives, roiling-stock and their parts; railway or tramway track fixtures and fittings and their parts; mechanical (including electro-mechanical) traffic signalling equipment of all kinds.

87. Vehicles other than railway or tramway rolling-stock, and their parts and accessories.

88. Aircraft, spacecraft, and their parts.

89. Ships, boats and floating structures.

Section XVIII
Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; their parts and accessories

Chapters

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

91. Clocks and watches and their parts.

92. Musical instruments; parts and accessories of musical instruments.

Section XIX
Arms and ammunition; parts and accessories of arms and ammunition

Chapter

93. Arms and ammunition; parts and accessories of arms and ammunition.

Section XX
Miscellaneous manufactured articles

Chapters

94. Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings.

95. Toys, games and sports requisites; parts and accessories thereof.

96. Miscellaneous manufactured articles.

Section XXI
Works of art, collectors' pieces and antiques

Chapters

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

98. (Reserved for special uses by Contracting Parties)

99. (Reserved for special uses by Contracting Parties)

General Rules for the Interpretation of the Harmonized System

Classification of goods in the Nomenclature shall be governed by the following principles:

1. The titles of sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative section or Chapter notes and, provided such headings or notes do not otherwise require, according to the following provisions:

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

   (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 the 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 by application of Rule 2(b) or for any other reason, goods are, prima facie, classifiable under two or more headings, classification shall be effected as follows:

   (a) the heading which provides the most specific description shall be preferred to headings providing a more general description. However, when two or more headings each refer to part only of the materials or substances contained in mixed or composite goods or to part only of the items in a set put up for retail sale, those headings are to be regarded as equally specific in relation to those goods, even if one of them gives a more complete or precise description of the goods.

   (b) Mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets for retail sale, which cannot be classified by reference to 3(a), shall be classified as if they consisted of the material or component which gives them their essential character, insofar as this criterion is applicable.

   (c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which occurs last in numerical order among those which equally merit consideration.

4. Goods which cannot be classified in accordance with the above Rules shall be classified under the heading appropriate to the goods to which they are most akin.

5. In addition to the foregoing provisions, the following Rules shall apply in respect of the goods referred to:

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

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

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

Section I
Live Animals; Animals Products

Notes.

1. Any reference in this section to a particular genus or species of an animal, except where the contest otherwise requires, includes a reference to the young of that genus or species.

2. Except where the context other requires, throughout the Nomenclature a reference to "dried" products also covers products which have been dehydrated, evaporated or freeze-dried.

Chapter 1

Live Animals

Note.

1. This Chapter covers all live animals except:

   (a) Fish and crustaceans, molluscs and other aquatic invertebrates, of heading No. 03.01, 03.06 or 03.07;

   (b) Cultures of micro-organisms and other products of heading No. 30.02; and

   (c) Animals of heading No. 9508.00

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
01.01	Live horses, assess, mules and hinnies.			
0101.10	Horses:			
0101.11	Pure-bred breeding animals	Free	kg and No	
0101.19	Other:			
0101.191	For breeding	Free	kg and No	
0101.199	Other	Free	kg and No	
	Assess, mules and hinnies:			
0101.201	Asses, for breeding	Free	kg and No	
0101.202	Asses, not for breeding	Free	kg and No	
0101.203	Mules and hinnies	Free	kg and No	
01.02	Live bovine animals.			
0102.10	Pure-bred breeding animals:			
0102.101	Bulls	Free	kg and No	
0102.102	Cows	Free	kg and No	
0102.90	Other:			
0102.901	Bulls, for breeding	Free	kg and No	
0102.902	Bulls, for rearing, weighing not more than 270 kg	Free	kg and No	
0102.903	Other, bulls	Free	kg and No	
0102.904	Cows, for breeding	Free	kg and No	
0102.905	Cows, for rearing, weighing not more than 270 kg	Free	kg and No	
0102.906	Other, cows	Free	kg and No	
01.03	Live swine.			
0103.10	Pure-bred breeding animals	Free	kg and No	
0103.90	Other:			
0103.901	For breeding	Free	kg and No	
0103.909	Other	Free	kg and No	
01.04	Live sheep and goats.			
0104.10	Sheep:			
0104.101	For breeding	Free	kg and No	
0104.102	For rearing	Free	kg and No	
0104.109	Other	Free	kg and No	
0104.20	Goats:			
0104.201	For breeding	Free	kg and No	
0104.202	For rearing	Free	kg and No	
0104.209	Other	Free	kg and No	

01.05	Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls.			
0105.10	Weighing not more than 185 g:			
0105.11	Fowls of the species *Gallus*			
	domesticus:	Free	kg and No	
0105.111	For breeding	Free	kg and No	
0105.112	For rearing			
0105.19	Other:	Free	kg and No	
0105.191	For breeding	Free	kg and No	
0105.192	For rearing	Free	kg and No	
0105.199	Other			
0105.90	Other:			
0105.91	Fowls of the species *Gallus*	Free	kg and No	
	domesticus:	Free	kg and No	
0105.911	Cocks for breeding	Free	kg and No	
0105.912	Cocks for rearing	Free	kg and No	
0105.913	Hens for breeding			
0105.914	Hens for rearing	Free	kg and No	
0105.99	Other:	Free	kg and No	
0105.991	For breeding	Free	kg and No	
0105.992	For rearing			
0105.999	Other			
01.06	Other live animals.	Free	kg and No	
		Free	kg and No	
0106.001	Bees for breeding	Free	kg and No	
0106.002	Pigeons	$5.00	Per head	
0106.003	Turtles	$5.00	Per head	
0106.004	Dogs			
0106.005	Cats	$1.00	Per head	
0106.006	Cage birds including members of the parrot family	Free	Per head	
0106.009	Other			

Chapter 2

Meat and edible meat offal

Note.

1. This Chapter does not cover:

   (a) Products of the kinds described in headings Nos. 02.01 to 02.08 or 02.10, unfit or unsuitable for human consumption;

   (b) Guts, bladders or stomach of Animals (heading No. 05.04) or animal blood (heading No. 05.11 or 30.32); or

   (c) Animal fat, other than products of heading No. 0209.00 (Chapter 15).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
02.01	Meat of bovine animals, fresh or chilled.			
0201.10	Carcasses and half-carcasses	5%	kg	
0201.20	Other cuts with bone in:			
0201.201	Brisket	5%	kg	
0201.209	Other	5%	kg	
0201.30	Boneless:			
0201.301	Tenderloin	5%	kg	
0201.302	Sirloin	5%	kg	
0201.303	Minced (ground)	5%	kg	
0201.309	Other	5%	kg	
02.02	Meat of bovine animals, frozen.			
0202.10	Carcasses and half-carcasses	5%	kg	
0202.20	Other cuts with bone in:			
0202.201	Brisket	5%	kg	
0202.209	Other	5%	kg	
0202.30	Boneless:			
0202.301	Tenderloin	5%	kg	
0202.302	Sirloin	5%	kg	
0202.303	Minced (ground)	5%	kg	
0202.309	Other	5%	kg	
02.03	Meat of swine, fresh, chilled or frozen.			
0203.10	Fresh or chilled:			
0203.11	Carcasses and half-carcasses	5%	kg	
0203.12	Hams, shoulders and cuts thereof, with bone in	5%	kg	
0203.19	Other	5%	kg	
0203.20	Frozen:			
0203.21	Carcasses and half-carcasses	5%	kg	
0203.22	Hams, shoulders and cuts thereof, with bone in	5%	kg	
0203.29	Other	5%	kg	
02.04	Meat of sheep or goats, fresh, chilled or frozen.			
0204.10	Carcasses and half-carcasses of lamb, fresh or chilled	5%	kg	

0204.20	Other meat of sheep, fresh or chilled	5%	kg	
0204.30	Carcasses and half-carcasses of lamb, frozen	5%	kg	
0204.40	Other meat of sheep, frozen	5%	kg	
0204.50	Meat of goats	5%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
0205.00	Meat of horses, assess, mules or hinnies, fresh, chilled or frozen.	5%	kg	
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.			
0206.10	Of bovine animals, fresh or chilled	5%	kg	
0206.20	Of bovine animals, frozen:			
0206.21	Tongues	5%	kg	
0206.22	Livers	5%	kg	
0206.29	Other	5%	kg	
		5%	kg	
0206.30	Of swine, fresh or chilled	5%	kg	
0206.40	Of swine, frozen:			
0206.41	Livers	5%	kg	
0206.49	Other:			
0206.491	Pig trotters	5%	kg	
0206.499	Other	5%	kg	
0206.80	Other, fresh or chilled	5%	kg	
0206.90	Other, frozen	5%	kg	
02.07	Meat and edible offal, of the poultry of heading No. 01.05, fresh, chilled or frozen.			
0207.10	Poultry not cut in pieces, fresh or chilled	Free	kg	
0207.20	Poultry not cut in pieces, frozen:			
0207.21	Fowls of the species *Gallus*	Free	kg	
	domesticus	Free	kg	
0207.22	Turkeys	Free	kg	
0207.23	Ducks, geese and guinea fowls			
0207.30	Poultry cuts and offal (including livers) fresh or chilled:			
0207.31	Fatty livers of geese or ducks	5%	kg	

0207.39	Other	5%	kg	
0207.40	Poultry cuts and offal other than livers, frozen:			
0207.41	Of fowls of the species *Gallus domesticus*:			
0207.411	Backs and necks	Free	kg	
0207.412	Wings	Free	kg	
0207.419	Other	Free	kg	
0207.42	Of turkeys:			
0207.421	Backs, necks and wings	Free	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
0207.429	Other	Free	kg	
0207.43	Of ducks, geese or guinea fowls	Free	kg	
0207.50	Poultry livers, frozen	5%	kg	
02.08	Other meat and edible meat offal, fresh, chilled or frozen.			
0208.001	Edible meat offal	5%	kg	
0208.009	Other	5%	kg	
0209.00	Pig fat free of lean meat and poultry fat (not rendered), fresh, chilled, frozen, salted, in brine, dried or smoked.	5%	Kg	
02.10	Meat and edible meat offal, salted, in brine, dried, or smoked; edible flours and meals of meat or meat offal.			
0210.10	Meat of swine			
0210.101	Ham	5%	kg	
0210.102	Bacon	5%	kg	
0210.103	Other swine, salted or in brine	5%	kg	
0210.109	Other	5%	kg	
0210.20	Meat of bovine animals:			
0210.201	Salted or in brine	5%	kg	
0210.202	Dried	5%	kg	
0210.203	Smoked	5%	kg	
0210.90	Other, including edible flours and meals of meat of meat offal:			
0210.901	Meat	5%	kg	
0210.902	Edible meat offal	5%	kg	
0210.903	Edible flours and meals of meat or meat offal	5%	kg	

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Note.

1. This Chapter does not cover:

   (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.08 or 02.10);

   (b) Fish (including livers and roes thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading No. 2301.00); or

   (c) Caviar of caviar substitutes prepared from fish eggs (heading No. 16.04).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
03.01	Live fish.			
0301.10	Ornamental fish:			
0301.101	For breeding	15%	kg and No	
0301.109	Other	15%	kg and No	
0301.90	Other live fish:			
0301.901	For breeding	15%	kg and No	
0301.909	Other	15%	kg and No	
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading No. 03.04.			
0302.10	Salmonidae, excluding livers and roes (including trout and salmon)	15%	kg	
0302.20	Flat fish, excluding livers and roes (including halibut, plaice and sole)	15%	kg	
0302.30	Tunas, skipjack or stripe-bellied			

	bonito, excluding livers and roes:	15%	kg	
0302.301	Tunas for processing	15%	kg	
0302.309	Other	15%	kg	
0302.40	Herrings, excluding livers and roes	15%	kg	
0302.50	Cod, excluding livers and roes	15%	kg	
0302.60	Other fish, excluding livers and roes:			
0302.601	Mackerel for processing	15%	kg	
0302.602	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout	15%	kg	
0302.603	Flying fish	15%	kg	
0302.609	Other	15%	kg	
0302.70	Livers and roes			
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading No. 03.04.			
0303.10	Pacific salmon, excluding livers and roes	15%	kg	
0303.20	Other Salmonidae, excluding livers and roes (including trout and salmon)	15%	kg	
0303.30	Flat fish, excluding livers and roes (including halibut, plaice and sole)			
0303.40	Tunas, skipjack or stripe-bellied bonito, excluding livers and roes:			
0303.401	Tunas for processing	15%	kg	
0303.409	Other	15%	kg	
0303.50	Herrings, excluding livers and roes	15%	kg	
0303.60	Cod, excluding livers and roes	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
0303.70	Other fish, excluding livers and roes:			
0303.701	Mackerel for processing	15%	kg	
0303.702	Snapper, shark, croaker, grouper, dolphin, bangamary and sea trout	15%	kg	
0303.703	Flying fish	15%	kg	
0303.709	Other	15%	kg	
0303.80	Livers and roes:			
0303.801	Livers	15%	kg	
0303.802	Roes	15%	kg	
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.			
0304.10	Fresh or chilled:			
0304.101	Fillets of flying fish	15%	kg	
0304.109	Other	15%	kg	
0304.20	Frozen fillets:			
0304.201	Flying Fish	15%	kg	
0304.209	Other	15%	kg	
0304.90	Other	15%	kg	
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; fish meal fit for human consumption.			
0305.10	Fish meal fit for human consumption	Free	kg	
0305.20	Livers and roes, dried, smoked, salted or in brine	Free	kg	
0305.30	Fish fillets, dried, salted or in brine, but not smoked	Free	kg	
0305.40	Smoked fish, including fillets:			
0305.401	Herrings	Free	kg	
0305.402	Cod, mackerel and alewives	Free	kg	
0305.403	Salmon	Free	kg	
0305.409	Other	Free	kg	
0305.50	Dried fish, whether or not salted but not smoked:			
0305.51	Cod	Free	kg	
0305.59	Other:			
0305.591	Mackerel, herrings and alewives	Free	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
0305.599	Other	Free	kg	
0305.60	Fish, salted but not dried or smoked and fish in brine:			
0305.601	Cod, mackerel, herrings and alewives	Free	kg	
0305.609	Other	Free	kg	
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine.			
0306.001	Live, for breeding or rearing	15%	kg	
0306.002	Shrimps and prawns, frozen	15%	kg	
0306.003	Lobsters, frozen	15%	kg	
0306.004	Other crustaceans, frozen	15%	kg	
0306.009	Other	15%	kg	
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine.			
0307.001	Snails, other than sea snails	15%	kg	
0307.002	Sea-eggs	15%	kg	
0307.003	Other live, for breeding or rearing	15%	kg	
0307.009	Other	15%	kg	

Chapter 4

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

Notes.

1. The expression "milk" means full cream milk or partially or completely skimmed milk.

2. Products obtained by the concentration of whey and with the addition of milk or milkfat are to be classified as cheese in heading No. 04.06 provided that they have the three following characteristics:

   (a) a milkfat content, by weight of the dry matter, of 5% or more;

   (b) a dry matter content, by weight, of at least 70% but not exceeding 85%; and

   (c) they are moulded or capable of being moulded.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.			
0401.001	Milk	5%	kg	
0401.002	Cream	5%	kg	
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.			
0402.10	In powder, granules or other solid forms, of a fat content, by weight, not exceeding 1.5%	5%	kg	
0402.20	In powder, granules or other solid forms, of a fat content, by weight, exceeding 1.5%	5%	kg	
0402.90	Other:			
0402.91	Not containing added sugar or other sweetening matter	5%	kg	
0402.99	Other:			
0402.991	Condensed milk	5%	kg	
0402.999	Other	5%	kg	
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.			
0403.10	Yogurt	5%	kg	
0403.90	Other	5%	kg	
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.			
0404.10	Whey, whether or not concentrated or containing added sugar or other sweetening matter	5%	kg	
0404.90	Other	5%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
04.05	Butter and other fats and oils derived from milk			
0405.001	Butterfat and butter oil	15%	kg	
0405.002	Butter, fresh	15%	kg	
0405.003	Butter, salted	15%	kg	
0405.004	Ghee	15%	kg	
0405.009	Other	5%	kg	
04.06	Cheese and curd.			
0406.10	Fresh cheese (including why cheese), not fermented, and curd	5%	kg	
0406.20	Grated or powdered cheese, of all kinds	5%	kg	
0406.30	Processed cheese, not grated or powdered	5%	kg	
0406.40	Blue-veined cheese	5%	kg	
0406.90	Other cheese	5%	kg	
04.07	Birds' eggs, in shell, fresh, preserved or cooked.			
0407.001	Hatching eggs, for breeder flock	5%	kg and No	
0407.002	Hatching eggs, nor for breeder flock	5%	kg and No	
0407.009	Other	5%	kg and No	
0408.00	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	5%	kg	
0409.00	Natural honey.	5%	kg & litre	
0410.00	Edible products of animal origin, not elsewhere specified or included.	5%	kg	

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 of heading No. 0505.00 and parings and similar waste of raw hides or skins of heading No. 05.11 (Chapter 41 or 43);

   (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

   (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).

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

3. Throughout the Nomenclature elephant, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as "ivory".

4. Throughout the Nomenclature, the expression "horsehair" means hair of the manes or tails of equine or bovine animals.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
0501.00	Human hair, unworked, whether or not washed or scoured; waste of human hair.	5%	kg	
0502.00	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	5%	kg	
0503.00	Horsehair and horsehair waste, whether or not put up as layer with or without supporting material.	5%	kg	
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces.			
0504.001	Tripe	5%	kg	
0504.002	Sausage casings	5%	kg	
0504.009	Other	5%	kg	
0505.00	Skins and other parts of birds, with their feathers or down, feathers and parts of feather (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	5%	kg	
0506.00	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	Free	kg	
0507.00	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	Free	kg	
0508.00	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttlebone, unworked or simply prepared but not cut to shape,			

	powder and its waste.	5%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
0509.00	Natural sponges of animal origin.	5%	kg	
0510.00	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animals products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	5%	kg	
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.			
0511.10	Bovine semen	5%	kg	
0511.90	Other:			
0511.91	Products of fish or crustaceans, molluscs or other aquatic invertebrates; dead animals of Chapter 3:			
0511.911	Fish waste	5%	kg	
0511.919	Other	5%	kg	
0511.99	Other	5%	kg	

Section II
Vegetable Products

Note.

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

Chapter 6

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

Notes.

1. Subject to the second part of heading No. 06.01, this Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic or other products of Chapter 7.

2. Any reference in heading No. 06.03 or 0604.00 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials. However, these headings do not include collages or similar decorative plaques of heading No. 97.01.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading No. 12.12.			
0601.001	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower	5%	kg	
0601.002	Chicory plants	Free	kg	
0601.009	Other	5%	kg	
06.02	Other live plants (including their roots), cutting and slips; mushrooms spawn.			
0602.001	Banana plants	Free	No	
0602.002	Coconut plants	Free	No	
0602.003	Cocoa plants	Free	No	
0602.004	Citrus plants	Free	No	
0602.009	Other	Free	No	
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.			
0603.10	Fresh:			
0603.101	Anthuriums	5%	kg	
0603.102	Roses	5%	kg	
0603.103	Chrysanthemums	5%	kg	
0603.104	Ginger lilies	5%	kg	
0603.109	Other	5%	kg	
0603.90	Other	5%	kg	
0604.00	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	5%	kg	

Chapter 7

Edible vegetables and certain roots and tubers

Notes.

1. This Chapter does not cover forage products of heading No. 12.14.

2. In headings Nos. 07.09, 07.10, 07.11 and 0712.00 the word "vegetables" includes edible mushrooms, truffles, olives, capers, marrows, pumpkins, aubergines, sweet corn (*Zea mays var. saccharata*), fruits of the genus *Capsicum* or the genus *Pimenta*, fennel, parsley, chervil, tarragon, cress and sweet marjoram (*Majorana hortensis* or *Origanum majorana*)

3. Heading No. 0712.00 covers all dried vegetables of the kinds falling in headings Nos. 07.01 to 07.11, other than:

   (a) dried leguminous vegetables, shelled (heading No. 07.13);

   (b) sweet corn in the forms specified in headings Nos. 11.02 to 11.04;

   (c) flour, meal and flakes of potatoes (heading No. 11.05);

   (d) flour and meal of the dried leguminous vegetables of heading No. 07.13 (heading No. 11.06).

4. However, dried or crushed or ground fruits of the genus *Capsicum* or of the genus *Pimenta* are excluded from this Chapter (heading No. 09.04).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
07.01	Potatoes, fresh or chilled.			
0701.10	Seed	5%	kg	
0701.90	Other	5%	kg	
0702.00	Tomatoes, fresh or chilled.	Free	kg	
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.			
0703.10	Onions and shallots:			
0703.101	Onions	5%	kg	
0703.102	Shallots (eschallots)	5%	kg	
0703.20	Garlic	5%	kg	
0703.90	Leeks and other alliaceous vegetables	Free	kg	
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.			
0704.001	Cabbages	Free	kg	
0704.009	Other	Free	kg	
07.05	Lettuce (*Lactuca sativa*) and chicory (*Cichorium spp.*), fresh or chilled.			
0705.10	Lettuce	Free	kg	
0705.20	Chicory	Free	kg	
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.			
0706.001	Carrots	Free	kg	
0706.002	Beets	Free	kg	
0706.009	Other	Free	kg	
07.07	Cucumbers and gherkins, fresh or chilled.			
0707.001	Cumbers	Free	kg	
0707.002	Gherkins	Free	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.			
0708.001	Pigeon peas	5%	kg	
0708.002	Blackeye peas	5%	kg	
0708.003	String beans	5%	kg	
0708.009	Other	5%	kg	
07.09	Other vegetables, fresh or chilled.			
0709.001	Aubergines (egg-plants)	Free	kg	
0709.002	Zucchini	Free	kg	
0709.003	Ochroes	Free	kg	
0709.004	Pumpkins	Free	kg	
0709.005	Sweet corn (corn on the cob)	5%	kg	
0709.006	Sweet peppers	Free	kg	
0709.007	Mushrooms and truffles	Free	kg	
0709.008	Other fruits of the genus *Capsicum* or of the genus *Pimenta*	5%	kg	
0709.009	Other	Free	kg	
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.			
0710.10	Potatoes	5%	kg	
0710.20	Leguminous vegetables, shelled or unshelled:	5%	kg	
0710.201	Garden peas (*Pisum Sativum*)	5%	kg	
0710.202	String beans	5%	kg	
0710.209	Other			
0710.30	Spinach, New Zealand spinach and orache spinach (garden spinach)	5% 5%	kg kg	
0710.40	Sweet corn			
0710.80	Other vegetables:	5%	kg	
0710.801	Beets	5%	kg	
0710.802	Carrots	5%	kg	
0710.809	Other	5%	kg	
0710.90	Mixtures of vegetables			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption.			
0711.10	Onions	5%	kg	
0711.20	Olives	5%	kg	
0711.30	Capers	5%	kg	
0711.40	Cucumbers and gherkins	5%	kg	
0711.90	Other vegetables; mixtures of vegetables	5%	kg	
0712.00	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	5%	kg	
07.13	Dried leguminous vegetables shelled, whether or not skinned or split.			
0713.001	Red kidney beans	5%	kg	
0713.002	Other beans	5%	kg	
0713.003	Pigeon peas	5%	kg	
0713.004	Split peas	5%	kg	
0713.005	Black eye peas	5%	kg	
0713.006	Chickpeas (garbanzos)	5%	kg	
0713.007	Other peas	5%	kg	
0713.009	Other	5%	kg	
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or dried, whether or not sliced or in the form of pellets; sago pith.			
0714.10	Manioc (cassava)	Free	kg	
0714.20	Sweet potatoes	Free	kg	
0714.90	Other:			
0714.901	Arrow root	Free	kg	
0714.902	Dasheens	Free	kg	
0714.903	Eddoes	Free	kg	
0714.904	Tannias	Free	kg	
0714.904	Yams	Free	kg	
0714.909	Other	Free	kg	

Chapter 8

Edible fruit and nuts; peel of citrus fruit or melons

Notes.

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

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.			
0801.10	Coconuts:			
0801.101	Not shelled	5%	kg and No	
0801.102	Desiccated	5%	kg	
0801.109	Other	5%	kg	
0801.20	Brazil nuts	10%		
0801.30	Cashew nuts:			
0801.301	Not in retail packages	10%	kg	
0801.309	Other	10%	kg	
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.			
0802.10	Almonds	10%	kg	
0802.20	Hazelnuts or filberts	10%	kg	
0802.30	Walnuts	10%	kg	
0802.40	Chestnuts	10%	kg	
0802.40	Pistachios	10%	kg	
0802.90	Other:			
0802.901	Kola nuts	10%	kg	
0802.909	Other	10%	kg	
08.03	Bananas, including plantains, fresh or dried.			
0803.001	Bananas, fresh	5%	kg	
0803.002	Plantain, fresh	5%	kg	
0803.003	Bananas and plantains dried	5%	kg	
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.			
0804.10	Dates	5%	kg	
0804.20	Figs	5%	kg	
0804.30	Pineapples	5%	kg	
0804.40	Avocados	5%	kg	
0804.50	Guavas, mangoes and mangosteens:			
0804.501	Guavas	5%	kg	
0804.502	Mangoes	5%	kg	
0804.503	Mangosteens	5%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
08.05	Citrus fruit, fresh or dried.			
0805.10	Oranges	5%	kg	
0805.20	Mandarins (including tangerines and satsumas); clementines, wilkings ands similar citrus hybrids:			
0805.201	Ugli fruit	5%	kg	
0805.202	Ortaniques	5%	kg	
0805.209	Other	5%	kg	
0805.30	Lemons and limes:			
0805.301	Lemons	5%	kg	
0805.302	Limes	5%	kg	
0805.40	Grapefruit	5%	kg	
0805.90	Other	5%	kg	
08.06	Grapefruit, fresh or dried.			
0806.10	Fresh	5%	kg	
0806.20	Dried	5%	kg	
08.07	Melons (including watermelons) and papaws (papayas), fresh.			
0807.10	Melons (including watermelons)	5%	kg	
0807.20	Papaws (papayas)	5%	kg	
08.08	Apples, pears and quinces, fresh.			
0808.10	Apples	5%	kg	
0808.20	Pears and quinces	5%	kg	
0809.00	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	5%	kg	
08.10	Other fruit, fresh.			
0810.001	Berries	5%	kg	
0810.002	Sapodillas	5%	kg	
0810.003	Golden apples	5%	kg	
0810.004	Passion fruit	5%	kg	
0810.005	Soursop	5%	kg	
0810.006	Breadfruit	5%	kg	

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 of the same heading are to be classified in that heading;

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

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

2. This Chapter does not cover Cubeb pepper (*Piper cubeba*) or other products of heading No. 12.11.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.			
0901.10	Coffee, not roasted:			
0901.101	Beans for blending	10%	kg	
0901.109	Other	10%	kg	
0901.20	Coffee, roasted	10%	kg	
0901.30	Coffee husks and skins	10%	kg	
0901.40	Coffee substitutes containing coffee	10%	kg	
0902.00	Tea.	10%	kg	
0903.00	Maté	10%	kg	
09.04	Pepper of the genus *Piper*; dried or crushed or ground fruits of the genus *Capsicum* of the genus *Pimenta*.			
0904.10	Pepper:			
0904.11	Neither crushed nor ground	10%	kg	
0904.12	Crushed of ground	10%	kg	
0904.20	Fruits of the genus *Capsicum* of the genus *Pimenta*, dried or crushed or ground:			
0904.201	Paprika	10%	kg	
0904.209	Other	10%	kg	
0905.00	Vanilla	10%	kg	
09.06	Cinnamon and cinnamon-tree flowers.			
0906.10	Neither crushed nor ground	10%	kg	
0906.20	Crushed or ground	10%	kg	
0907.00	Cloves (whole fruit, cloves and stems).	10%	kg	
09.08	Nutmeg, mace and cardamoms.			
0908.10	Nutmeg	10%	kg	
0908.20	Mace	10%	kg	
0908.30	Cardamoms	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
09.09	Seeds of anise, badian, fennel, coriander, cumin, or caraway; juniper berries			
0909.10	Seeds of anise or badian	10%	kg	
0909.20	Seeds of coriander	10%	kg	
0909.30	Seeds of cumin	10%	kg	
0909.40	Seeds of caraway	10%	kg	
0909.50	Seeds of fennel; juniper berries	10%	kg	
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices.			
0910.10	Ginger	10%	kg	
0910.20	Saffron	10%	kg	
0910.30	Turmeric (curcuma)	10%	kg	
0910.40	Thyme; bay leaves:	10%	kg	
0910.401	Thyme	10%	kg	
0910.409	Bay Leaves	10%	kg	
0910.50	Curry	10%	kg	
0910.90	Other spices:			
0910.91	Mixtures referred to in Note 1 (b) to this Chapter	10%	kg	
0910.99	Other	10%	kg	

Chapter 10

Cereals

Notes.

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

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

2. Heading No. 10.05 does not cover sweet corn (Chapter 7).

Subheading Note.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
10.01	Wheat and meslin.			
1001.10	Durum wheat	Free	kg	
1001.90	Other	Free	kg	
1002.00	Rye.	Free	kg	
1003.00	Barley.	Free	kg	
1004.00	Oats.	Free	kg	
10.05	Maize (corn).	Free	kg	
1005.10	Seed	Free	kg	
1005.90	Other	Free	kg	
10.06	Rice.	Free	kg	
1006.10	Rice in the husk (paddy or rough)	Free	kg	
1006.20	Husked (brown) rice:			
1006.201	White rice, in packages for retail sale	Free	kg	
1006.202	Other white rice	Free	kg	
1006.203	Parboiled rice, in packages for retail sale	Free	kg	
1006.204	Other parboiled rice	Free	kg	
1006.30	Semi-milled or wholly milled rice, whether or not polished or glazed:			
1006.301	Semi-milled white rice in packages of not more than 10 kg	Free	kg	
1006.302	Other semi-milled white rice	Free	kg	
1006.303	Semi-milled parboiled rice in packages of not more than 10 kg	Free	kg	
1006.304	Other semi-milled parboiled rice	Free	kg	
1006.305	Wholly milled white rice in packages of not more than 10 kg	Free	kg	
1006.306	Other wholly milled white rice	Free	kg	
1006.307	Wholly milled parboiled rice in packages of not more than 10 kg	Free	kg	
1006.308	Other wholly milled parboiled rice	Free	kg	
1006.40	Broken rice			
1006.401	In packages for retail sale	Free	kg	
1006.409	Other	Free	kg	
		Free	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
10.07	Grain sorghum:	Free	kg	
1007.001	Seed	Free	kg	
1007.009	Other	Free	kg	
10008.00	Buckwheat, millet and canary seed; other cereals.	15%	kg	

Chapter 11

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

Notes.

1. This Chapter does not cover:

   (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);

   (b) Prepared flours, meals or starches of heading No. 19.01;

   (c) Corn flakes or other products of heading No. 19.04;

   (d) Vegetables, prepared or preserved, of heading No. 20.01, 20.04 or 20.05;

   (e) Pharmaceutical products (Chapter 30); or

   (f) Starches having the character of perfumery, cosmetic or toilet preparations (Chapter 33).

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

   (a) 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 in heading No. 23.02.

   (B) Products falling in this Chapter under the above provisions shall be classified in heading No. 1101.00 or 11.02 if the percentage passing through a

woven metal wire cloth sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown

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

against the cereal concerned.

Otherwise, they fall in heading No. 11.03 or 11.04

3. For the purposes of heading No. 11.03, the terms "groats" and "meal" mean products obtained by the fragmentation of cereal grains, of which:

   (a) in the case of maize (corn) products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 2mm;

   (b) in the case of other cereal products, at least 95% by weight passes through a woven metal wire cloth sieve with an aperture of 1.25mm.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
1101.01	Wheat and meslin flour	Free	kg	
11.02	Cereal flours other than of wheat or meslin.			
1102.10	Rye flour	Free	kg	
1102.20	Maize (corn) flour	Free	kg	
1102.30	Rice flour	Free	kg	
1102.90	Other	Free	kg	
11.03	Cereal groats, meals and pellets.			
1103.10	Groats and meal:	Free	kg	
1103.11	Of wheat	Free	kg	
1103.12	Of oats	Free	kg	
1103.13	Of maize (corn)	Free	kg	
1103.14	Of rice	Free	kg	
1103.19	Of other cereals	Free	kg	
1103.20	Pellets:			
1103.21	Of wheat	Free	kg	
1103.29	Of other cereals	Free	kg	
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.			
1104.10	Rolled or flaked grains	Free	kg	
1104.20	Other worked grains (for example, hulled, pearled, sliced or kibbled)	Free	kg	
1104.30	Germ of cereals, whole, rolled, flaked or ground	Free	kg	
11.05	Flour, meal and flakes of potatoes.			
1105.10	Flour and meal	Free	kg	
1105.20	Flakes	Free	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
11.06	Flour and meal of the dried leguminous vegetables of heading No. 07.13, of sago or of roots or tubers of heading No. 07.14; flour, meal and powder of the products of Chapter 8.			
1106.10	Flour and meal of the dried leguminous vegetables of heading No. 07.13	Free	kg	
1106.20	Flour and meal of sago, roots or tubers of heading No. 07.14:			
1106.201	Of manioc (cassava)	Free	kg	
1106.202	Arrowroot flour	Free	kg	
1106.209	Other	Free	kg	
1106.30	Flour, meal and powder of the products of Chapter 8:			
1106.301	Banana Flour	Free	kg	
1106.302	Plantain Flour	Free	kg	
1106.309	Other	Free	kg	
11.07	Malt, whether or not roasted.			
1107.001	Malt flour	Free	kg	
1107.009	Other	Free	kg	
11.08	Starches; inulin.			
1108.10	Starches:			
1108.101	Arrowroot starch	15%	kg	
1108.102	Maize (corn) starch	15%	kg	
1108.103	Manioc (cassava) starch	15%	kg	
1108.109	Other starches	15%	kg	
1108.20	Inulin	5%	kg	
1109.00	Wheat gluten, whether or not dried.	5%	kg	

Chapter 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruits; industrial or medicinal plants; straw and fodder

Notes.

1. Heading No. 12.07 applies, *inter alia*, to palm nuts and kernels, cotton seeds, castor oil seeds, sesamum seeds, mustard seeds, safflower seeds, poppy seeds and shea nuts (karite nuts). It does not apply to products of heading No. 08.01 or 08.02 or to olives (Chapter 7 or Chapter 20).

2. Heading No. 12.08 applies not only to non-defatted flours and meals but also to flours and meals which have been partially defatted or defatted and wholly or partially refatted with their original oils. It does not, however, apply to residues of headings No. 2304.00 to 23.06.

3. For the purposes of heading No. 1209.00 beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches (other than those of the species Vicia faba) or of lupines are to be regarded as "seeds of a kind used for sowing".

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

(a) Leguminous vegetables or sweet corn (Chapter 7);

(b) Spices or other products of Chapter 9;

(c) Cereals (Chapter 10); or

(d) Products of headings Nos. 12.01 to 12.07 or 12.11.

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

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

(a) Medicaments of Chapter 30;

(b) Perfumery, cosmetic or toilet preparations of Chapter 33; or

(c) Insecticides, fungicides, herbicides, disinfectants or similar products of heading No. 38.08.

5. For the purposes of heading No. 12.12, the term "seaweeds and other algae" does not include:

(a) Dead single-cell micro-organisms of heading No. 21.02;

(b) Cultures of micro-organisms of heading No. 30.02; or

(c) Fertilisers of heading No. 3101.00 or 31.05

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
12.01	Soya beans, whether or not broken.			
1201.001	For sowing	Free	kg	
1201.990	Other	Free	kg	
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken.			
1202.10	In shell	Free	kg	
1202.20	Shelled, whether or not broken:			
1202.201	For sowing	Free	kg	
1202.209	Other	Free	kg	
1203.00	Copra.	Free	kg	
12.04	Linseed, whether or not broken.			
1204.001	For sowing	Free	kg	
1204.009	Other	Free	kg	
12.05	Rape or colza seeds, whether or not broken:			
1205.001	For sowing	Free	kg	
1205.009	Other	Free	kg	
12.06	Sunflower seeds, whether or not broken.			
1206.001	For sowing	Free	kg	
1206.009	Other	Free	kg	
12.07	Other oil seeds and oleaginous fruits, whether or not broken.			
1207.10	Palm nuts and kernels:			
1207.101	For sowing	Free	kg	
1207.109	Other	Free	kg	
1207.20	Cotton seeds:			
1207.201	For sowing	Free	kg	
1207.209	Other	Free	kg	
1207.30	Castor oil seeds:			
1207.301	For sowing	Free	kg	
1207.309	Other	Free	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
1207.40	Sesamum seeds:			
1207.401	For sowing	Free	kg	
1207.409	Other	Free	kg	
1207.50	Mustard seeds	Free	kg	
1207.60	Safflower seeds:			
1207.601	For sowing	Free	kg	
1207.609	Other	Free	kg	
1207.90	Other:			
1207.901	For sowing	Free	kg	
1207.909	Other	Free	kg	
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard.			
1208.10	Of soya bean	Free	kg	
1208.90	Other:			
1208.901	Of ground nuts	Free	kg	
1208.902	Of copra	Free	kg	
1208.903	Of palm nuts or kernels	Free	kg	
1208.904	Of linseed	Free	kg	
1208.905	Of cotton seeds	Free	kg	
1208.906	Of castor oil seeds	Free	kg	
1208.909	Other	Free	kg	
1209.00	Seeds, fruits and spores, of a kind used for sowing.	Free	kg	
1210.00	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin.	Free	kg	
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered.			
1211.001	Tonka beans	5%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
1211.002	Sarsaparilla	5%	kg	
1211.003	Aloe Vera	5%	kg	
1211.004	Quassia chips	5%	kg	
1211.009	Other	5%	kg	
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety chichorium intybus sativum) of a kind used primarily for human consumption, not elsewhere specified or included.			
1212.10	Locust beans, including locust bean seeds	Free	kg	
1212.20	Seaweeds and other algae	Free	kg	
1212.30	Apricot, peach or plum stones and kernels	Free	kg	
1212.90	Other:			
1212.91	Sugar beet	Free	kg	
1212.92	Sugar cane	Free	kg	
1212.99	Other:	Free	kg	
1212.991	Chicory roots, fresh or dried, whole or cut, unroasted	Free	kg	
1212.999	Other	Free	kg	
1213.00	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	Free	kg	
12.14	Swedes, mangolds, fodder roots, hay, Lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.			
1214.10	Lucerne (alfalfa) meal and pellets	Free	kg	
1214.90	Other	Free	kg	

Chapter 13

Lac; gums, resin and other vegetables saps and extracts

Note.

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

   The heading does not apply to:

   (a) Liquorice extract containing more than 10% by weight of sucrose or put up as confectionary (heading No. 17.04);

   (b) Malt extract (heading No. 19.01);

   (c) Extracts of coffee, tea or mate (heading No. 21.01);

   (d) Vegetable saps or extracts constituting alcoholic beverages, or compound alcoholic preparations of a kind used for the manufacture of beverages (Chapter 22);

   (e) Camphor, glycyrrhizin or other products of heading No. 29.14 or 2938.00;

   (f) Medicaments of heading No. 30.03 or 30.04 or blood-grouping reagents (heading No. 30.06);

   (g) Tanning or dyeing extracts (heading No. 3201.00 or 32.03);

   (h) Essential oils, concretes, absolutes, resinoids or aqueous distillates or aqueous solutions of essential oils (Chapter 33); or

   (i) Natural rubber, balata, gutta-percha, guayule, chicle or similar natural gums (heading No. 4001.00).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
13.01	Lac; natural gums, resins, gum-resins and balsam.			
1301.001	Gum-resins	10%	kg	
1301.009	Other	10%	kg	
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetables products.			
1302.10	Vegetable saps and extracts:			
1302.101	Aloe vera extract	10%	kg	
1302.109	Other	10%	kg	
1302.20	Pectic substances, pectinates, pectates	10%	kg	
1302.30	Mucilages and thickeners, whether or not modified, derived from vegetable products	10%	kg	

Chapter 14

Vegetables plaiting materials; vegetable products not elsewhere specified or included

Notes.

1. This Chapter does not cover the following products which are to be classified in Section XI: Vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading No. 1401.00 applies, *inter alia*, to bamboos (whether or not split, sawn length-wise, cut to length, rounded at the ends, bleached, rendered non-inflammable, polished or dyed), spilt osier, reeds and the like, to rattan cores and to drawn or split rattans. The heading does not apply to chipwood (heading No. 4404.00).

3. Heading No. 1402.00 does not apply to wood wool (heading No. 4405.00).

4. Heading No. 1403.00 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
1401.00	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark.	Free	kg	
1402.00	Vegetable materials of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eelgrass), whether or not put up as a layer with or without supporting material.	Free	kg	
1403.00	Vegetable materials of a kind used primarily in brooms or in brushes (for example, broom-corn, piassava, couch-grass and istle), whether or not in hanks or bundles.	Free	kg	
14.04	Vegetable products not elsewhere specified or included.			
1404.10	Raw vegetable materials of a kind used primarily in dyeing or tanning:			
1404.101	Logwood	Free	kg	
1404.102	Dividivi	Free	kg	
1404.103	Annatto	Free	kg	
1404.109	Other	Free	kg	
1404.20	Cotton linters	Free	kg	
1404.90	Other	Free	kg	

Section III
Animals or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Chapter 15

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

Notes.

1. This Chapter does not cover:

   (a) Pig fat or poultry fat of heading No. 0209.00;

   (b) Cocoa butter, fat or oil (heading No. 1804.00);

   (c) Edible preparations containing by weight more than 15% of the products of heading No. 04.05 (generally Chapter 21);

   (d) Greaves (heading No. 2301.00) or residues of headings Nos. 2304.00 to 23.06;

   (e) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetic or toilet preparations, sulphonated oils or other goods of Section VI; or

   a.

   (f) Factice derived from oils (heading No. 4002.00).

2. Heading No. 15.09 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

3. Heading No. 1518.00 does not cover fats or oils or their fractions, merely denatured, which are to be classified in the heading appropriate to the corresponding undenatured fats and oils and their fractions.

4. Soap-stocks, oils foots and dregs, stearin pitch, glycerol pitch and wool grease residues fall in heading No. 1522.00.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
15.01	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted.			
1501.001	Lard	5%	kg	
1501.009	Other	5%	kg	
15.02	Fats of bovine animals, sheep or goats, raw or rendered whether or not pressed or solvent-extracted.			
1502.001	Tallow	5%	kg	
1502.009	Other	5%	kg	
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed otherwise prepared.	5%	kg	
1503.001	Tallow oil	5%	kg	
1503.009	Other			
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified.			
1504.10	Fish-liver oils and their fractions	5%	kg	
1504.20	Fats and oils and their fractions, of fish, other than liver oils	5%	kg	
1504.30	Fats and oils and their fractions, of marine mammals	5%	kg	
1505.00	Wool grease and fatty substances derived there from (including lanolin).	5%	kg	
1506.00	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.	5%	kg	
15.07	Soya-bean oil and it fractions, whether or not refined, but not chemically modified.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
1507.10	Crude oil, whether or not degummed	10%	kg & litre	
1507.90	Other	10%	kg & litre	
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified.			
1508.10	Crude Oil	10%	kg & litre	
1508.90	Other	10%	kg & litre	
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified.			
1509.10	Virgin	10%	kg & litre	
1509.90	Other	10%	kg & litre	
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading No. 15.09.			
1510.001	Crude oil	10%	kg & litre	
1510.009	Other	10%	kg & litre	
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified.			
1511.10	Crude oil	10%	kg & litre	
1511.90	Other	10%	kg & litre	
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified.			
1512.10	Sunflower-seed or safflower oil and their fractions:			
1512.11	Crude oil	10%	kg & litre	
1512.19	Other	10%	kg & litre	
1512.20	Cotton-seed oil and its fractions:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
1512.21	Crude oil, whether or not gossypol has been removed	10%	kg & litre	
1512.29	Other	10%	kg & litre	
15.13	Coconut (copra), palm kernel or babassu oil and fractions of it, whether or not refined but not chemically modified.			
1513.10	Coconut (copra) oil and its fractions:			
1513.11	Crude oil	10%	kg & litre	
1513.19	Other	10%	kg & litre	
1513.20	Palm kernel or babassu oil and their fractions:			
1513.21	Crude oil	10%	kg & litre	
1513.29	Other	10%	kg & litre	
15.14	Rape, colza or mustard oil and fractions of it, whether or not refined, but not chemically modified			
1514.10	Crude oil	10%	kg & litre	
1514.90	Other	10%	kg & litre	
15.15	Other fixed vegetables fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified.			
1515.10	Linseed oil and its fractions:			
1515.11	Crude oil	10%	kg & litre	
1515.19	Other	10%	kg & litre	
1515.20	Maize (corn) oil and its fractions:			
1515.21	Crude oil	10%	kg & litre	
1515.29	Other	10%	kg & litre	
1515.30	Castor oil and its fractions	10%	kg & litre	
1515.40	Tung oil and its fractions	10%	kg & litre	
1515.50	Sesame oil and its fractions	10%	kg & litre	
1515.60	Jojoba oil and its fractions	10%	kg & litre	
1515.90	Other	10%	kg & litre	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
15.16	Animal or vegetables fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.			
1516.10	Animal fats and oils and their fractions:			
1516.101	Fish fats and oils and their fractions	5%	kg	
1516.109	Other	5%	kg	
1516.20	Vegetable fats and oils and their fractions	5%	kg	
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No. 15.16.			
1517.10	Margarine, excluding liquid margarine	5%	kg	
1517.90	Other:			
1517.901	Imitation lard and lard substitutes (shortening)	5%	kg	
1517.909	Other	5%	kg	
1518.00	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading No. 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included.	5%	kg & litre	
15.19	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols.			
1519.10	Industrial monocarboxylic fatty acids	5%	kg	
1519.20	Acid oils from refining	5%	kg	

1519.30	Industrial fatty alcohols	5%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
1520.00	Glycerol (glycerine), whether or not pure; glycerol waters and glycerol lyes.	5%	kg & litre	
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured.			
1521.10	Vegetable waxes	5%	kg	
1521.90	Other	5%	kg	
1522.00	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes.	5%	kg	

Section IV
Prepared foodstuffs; beverages, spirits and vinegar; tobacco and manufactured tobacco substitutes

Note.

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

Chapter 16

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

Notes.

1. This Chapter does not cover meat, meat offal, fish, crustaceans, molluscs or other aquatic invertebrates, prepared or preserved by the processes specified in Chapter 2 or 3.

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

Subheadings Notes.

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

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.			
1601.001	Chicken sausages, canned	5%	kg	
1601.002	Other chicken sausages	5%	kg	
1601.003	Other, canned	5%	kg	
1601.009	Other	5%	kg	
16.02	Other prepared or preserved meat, meat offal or blood.			
1602.10	Homogenised preparations:			
1602.101	For use in the production of chicken sausages	5%	kg	
1602.109	Other	5%	kg	
1602.20	Of liver of any animal	5%	kg	
1602.30	Of poultry of heading No. 01.05:			
1602.31	Of turkeys:			
1602.311	Cured or smoked	5%	kg	
1602.319	Other	5%	kg	
1602.39	Other	5%	kg	
1602.40	Of swine:			
1602.401	Ham	5%	kg	
1602.402	Bacon	5%	kg	
1602.403	Luncheon meat	5%	kg	
1602.409	Other	5%	kg	
1602.50	Of bovine animals:			
1602.501	Canned corned beef	5%	kg	
1602.509	Other	5%	kg	
1602.90	Other, including preparations of blood of any animals	5%	kg	
1603.00	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	5%	kg	
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
1604.10	Fish, whole or in pieces, but not minced:			
1604.11	Salmon	5%	kg	
1604.12	Herrings	5%	kg	
1604.13	Sardines, sardinella and brisling or sprats:			
1604.131	Sardines	5%	kg	
1604.132	Sardinella and brisling or sprats	5%	kg	
1604.14	Tunas, skipjack and bonito (Sarda spp.)	5%	kg	
		5%	kg	
1604.15	Mackerel	5%	kg	
1604.16	Anchovies	5%	kg	
1604.19	Other	5%	kg	
1604.20	Other prepared or preserved fish			
1604.30	Caviar and caviar substitutes:			
1604.301	Caviar	15%	kg	
1604.302	Caviar substitutes	15%	kg	
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved.			
1605.10	Crab	15%	kg	
1605.20	Shrimps and prawns	15%	kg	
1605.30	Lobster	15%	kg	
1605.40	Other crustaceans	15%	kg	
1605.90	Other	15%	kg	

Chapter 17

Sugars and sugar confectionery

Note.

1. This Chapter does not cover:

   (a) Sugar confectionary containing cocoa (heading No. 18.06);

   (b) Chemically pure sugars (other than sucrose, lactose, maltose, glucose and fructose) or other products of heading No. 2940.00; or

   (c) Medicaments or other products of Chapter 30.

Subheading Note.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
17.01	Cane or beet sugar and chemically pure sucrose, in solid form.			
1701.10	Raw sugar not containing added flavouring or colouring matter:			
1701.11	Cane sugar	Free	kg	
1701.12	Beet sugar	Free	kg	
1701.90	Other:			
1701.91	Containing added flavouring or colouring matter	Free	kg	
1701.99	Other:			
1701.991	Icing sugar	Free	kg	
1701.999	Other	Free	kg	
17.02	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.			
1702.001	Glucose, lactose and maltose	15%	kg	
1702.002	Maple sugar and maple syrup	15%	Kg	
1702.003	Syrup of cane sugar	15%	kg & litre	
1702.004	Fructose	15%	kg	
1702.005	Caramel	15%	kg	
1702.009	Other, including invert sugar	15%	kg	
17.03	Molasses resulting from the extraction or refining of sugar.			
1703.10	Cane molasses:			
1703.101	Inedible	Free	kg & litre	
1703.102	Edible	Free	kg & litre	
1703.90	Other	15%	kg & litre	
17.04	Sugar confectionery (including white chocolate), not containing cocoa.			
1704.10	Chewing gum, whether or not sugar-coated	15%	kg	
1704.90	Other	15%	kg	

Chapter 18

Cocoa and cocoa preparations

Notes.

1. This Chapter does not cover the preparations of heading No. 04.03, 19.01, 19.04, 19.05, 21.05, 22.02, 22.08, 30.03 or 30.04.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
18.01	Cocoa beans, whole or broken raw or roasted			
1801.001	Raw	10%	kg	
1801.002	Roasted	10%	kg	
1802.00	Cocoa shells, husks, skins and other cocoa waste.	10%	kg	
18.03	Cocoa paste, whether or not defatted.			
1803.10	Not defatted	10%	kg	
1803.20	Wholly or partly defatted	10%	kg	
1804.00	Cocoa butter, fat and oil	5%	kg	
18.05	Cocoa powder, not containing added sugar or other sweetening matter.			
1805.001	Put up for retail sale in packages of not more than 2 kg	10%	kg	
1805.009	Other	10%	kg	
18.06	Chocolate and other food preparations containing cocoa.			
1806.001	Cocoa powder, containing added sugar or other sweetening matter	10%	kg	
1806.002	Confectionery	15%	kg	
1806.009	Other	15%	kg	

Chapter 19

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

Notes.

1. This Chapter does not cover:

   (a) Except in the case of stuffed products of heading No. 19.02, food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16);

   (b) Biscuits or other articles made from flour or from starch, specially prepared for use in animal feeding (heading No. 23.09); or

   (c) Medicaments or other products of Chapter 30.

2. In this Chapter the expressions "flour" and "meal" mean cereal flour and meal of Chapter 11 and other flour, meal and powder of vegetable origin of any Chapter.

3. Heading No. 19.04 does not cover preparations containing more than 8% by weight of cocoa powder or coated with chocolate or other food preparations containing cocoa of heading No. 18.06 (heading No. 18.06).

4. For the purposes of heading No. 19.04, the expression "otherwise prepared" means prepared or processed to an extent beyond that provided for in the headings of or Notes to Chapter 10 or 11.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
19.01	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder in a proportion by weight of less than 50%, not elsewhere specified or included; food preparations of goods of headings Nos. 04.01 to 04.04, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10%, not elsewhere specified or included.			
1901.10	Preparations for infant use, put up for retail sale	10%	kg	
1901.20	Mixes and doughs for the preparation of bakers' wares of heading No. 19.05	10%	kg	
1901.90	Other:			
1901.901	Malt extract	10%	kg	
1901.902	Preparations of malt extract	10%	kg	
1901.909	Other	10%	kg	
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared.			
1902.001	Uncooked pasta, not stuffed or otherwise prepared	5%	kg	
1902.009	Other	5%	kg	
1903.00	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms.	10%	kg	
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared.			
1904.10	Prepared foods obtained by the swelling or roasting of cereals or cereal products	10%	kg	
1904.90	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
19.05	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products			
1905.001	Biscuits, unsweetened	10%	kg	
1905.002	Biscuits sweetened	10%	kg	
1905.003	Ice cream cones	10%	kg	
1905.004	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper an similar products	Free	kg	
1905.009	Other	10%	kg	

Chapter 20

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

Notes.

1. This Chapter does not cover:

   (a) Vegetables, fruit or nuts, prepared or preserved by the processes specified in Chapter 7, 8 or 11;

   (b) Food preparations containing more than 20% by weight of sausage, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination thereof (Chapter 16); or

   (c) Homogenised composite food preparations of heading No. 21.04.

2. Headings Nos. 20.07 and 20.08 do not apply fruit jellies, fruit pastes, sugar-coated almonds or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).

Subheading Notes.

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

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

3. Headings Nos. 20.01, 20.04 and 20.05 cover, as the case may be, only those products of Chapter 7 or of heading No. 11.05 or 11.06 (other than flour, meal and powder of the products of Chapter 8) which have been prepared or preserved by processes other than those referred to in Note 1(a).

4. Tomato juice the dry weight content of which is 7% or more is to be classified in heading No. 20.02.

5. For the purposes of heading No. 20.09, the expression "juices, unfermented and not containing added spirit" means juices of an alcoholic strength by volume (see Note 2 to Chapter 22) not exceeding 0.5% vol.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid.			
2001.10	Cucumbers and gherkins:			
2001.101	In packages not less than 50 kg	5%	kg	
2001.109	Other	5%	kg	
2001.20	Onions:			
2001.201	In packages not less than 50 kg	5%	kg	
2001.209	Other	5%	kg	
2001.90	Other:			
2001.901	In packages not less than 50 kg	5%	kg	
2001.909	Other	5%	kg	
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid.			
2002.10	Tomatoes, whole or in pieces:			
2002.101	In packages not less than 50 kg	5%	kg	
2002.109	Other	5%	kg	
2002.90	Other:			
2002.901	Tomato paste, in packages not less than 50 kg	5%	kg	
2002.902	Tomato paste, other	5%	kg	
2002.903	Other, in packages not less than 50 kg	5%	kg	
2002.909	Other	5%	kg	
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid			
2003.001	In packages not less than 50 kg	5%	kg	
2003.009	Other	5%	kg	
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2004.10	Potatoes:			
2004.101	In packages not less than 50 kg	5%	kg	
2004.109	Other	5%	kg	
2004.90	Other vegetables and mixtures of vegetables:			
2004.901	In packages not less than 50 kg	5%	kg	
2004.909	Other	5%	kg	
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen			
2005.10	Homogenized vegetables:			
2005.101	In packages not less than 50 kg	5%	kg	
2005.109	Other	5%	kg	
2005.20	Potatoes:			
2005.201	In packages not less than 50 kg	15%	kg	
2005.209	Other	15%	kg	
2005.30	Sauerkraut:			
2005.301	In packages not less than 50 kg	5%	kg	
2005.309	Other	5%	kg	
2005.40	Peas:			
2005.401	In packages not less than 50 kg	5%	kg	
2005.409	Other	5%	kg	
2005.50	Beans:			
2005.501	In packages not less than 50 kg	5%	kg	
2005.509	Other	5%	kg	
2005.60	Asparagus	5%	kg	
2005.70	Olives:			
2005.701	In packages not less than 50 kg	15%	kg	
2005.709	Other	15%	kg	
2005.80	Sweet corn:			
2005.801	In packages not less than 50 kg	5%	kg	
2005.809	Other	5%	kg	
2005.90	Other vegetables and mixtures of vegetables:			
2005.901	In packages not less than 50 kg	5%	kg	
2005.909	Other	5%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
20.06	Fruit, nuts fruit-peel and other parts of plants preserved by sugar (drained, glace or crystallised).			
2006.001	Citrus peel	15%	kg	
2006.009	Other	15%	kg	
20.07	Jams, fruit jellies, marmalades, fruit or nut puree and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter.			
2007.10	Homogenised preparations	5%	kg	
2007.90	Other:			
2007.91	Citrus fruit:			
2007.911	Fruit puree and fruit paste, not in retail packages	5%	kg	
2007.919	Other	5%	kg	
2007.99	Other:			
2007.991	Fruit puree and fruit paste, not in retail packages	5%	kg	
2007.992	Pineapple based	5%	kg	
2007.993	Guava jams and jellies	5%	kg	
2007.994	Guava cheese	5%	kg	
2007.995	Nutmeg jams and jellies	5%	kg	
2007.999	Other	5%	kg	
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included.			
2008.001	Ground-nuts	15%	kg	
2008.002	Other nuts, including mixtures	15%	kg	
2008.003	Peanut butter	15%	kg	
2008.004	Mangoes	15%	kg	
2008.005	Pineapples	15%	kg	
2008.006	Oranges	15%	kg	
2008.007	Grapefruits	15%	kg	
2008.009	Other	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter.			
2009.10	Orange juice:			
2009.101	Concentrated	10%	kg & litre	
2009.102	Not concentrated	10%	kg & litre	
2009.20	Grapefruit juice:			
2009.201	Concentrated	10%	kg & litre	
2009.202	Not concentrated	10%	kg & litre	
2009.30	Juice of any other single citrus fruit:			
2009.301	Lime juice, concentrated	10%	kg & litre	
2009.302	Lime juice, not concentrated	10%	kg & litre	
2009.309	Other	10%	kg & litre	
2009.40	Pineapple juice:			
2009.401	Concentrated, not in retail packages	10%	kg & litre	
2009.409	Other	10%	kg & litre	
2009.50	Tomato juice:			
2009.501	Concentrated, not in retail packages	10%	kg & litre	
2009.509	Other	10%	kg & litre	
2009.60	Grape juice (including grape must):			
2009.601	Concentrated, not in retail packages	10%	kg & litre	
2009.609	Other	10%	kg & litre	
2009.70	Apple juice:			
2009.701	Concentrated, not in retail packages	10%	kg & litre	
2009.709	Other	10%	kg & litre	
2009.80	Juice of any other single fruit or vegetables:			
2009.801	Passion fruit juice, concentrated, not in retail packages	10%	kg & litre	
2009.802	Passion fruit juice, other	10%	kg & litre	
2009.803	Tamarind juice, concentrated, not in retail packages	10%	kg & litre	
2009.804	Tamarind juice, other	10%	kg & litre	
2009.808	Other, concentrated, not in retail packages	10%	kg & litre	
2009.809	Other	10%	kg & litre	
2009.90	Mixtures of juices:			
2009.901	Grapefruit and orange juices	10%	kg & litre	
2009.902	Pineapple-based juices	10%	kg & litre	
2009.909	Other	10%	kg &litre	

Chapter 21

Miscellaneous edible preparations

Notes.

1. This Chapter does not cover:

   (a) Mixed vegetables of heading No. 0712.00;

   (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);

   (c) Spices or other products of headings Nos. 09.04 to 09.10;

   (d) Food preparations, other than the products described in heading No. 21.03 or 21.04, containing more than 20% by weight of sausages, meat, meat offal, blood, fish or crustaceans, molluscs or other aquatic invertebrates, or any combination of them (Chapter 16);

   (e) Compound alcoholic preparations of a kind used for the manufacture of beverages of an alcoholic strength by volume (see Note 2 to Chapter 22) exceeding 0.5% vol (heading No. 22.08);

   (f) Yeast put up as a medicament or other products of heading No. 30.03 or 30.04; or

   (g) Prepared enzymes of heading No. 35.07

2. Extracts of the substitutes referred to in Note 1(b) above are to be classified in heading No. 21.01.

3. For the purposes of heading No. 21.04, the expression "homogenized composite food preparations" means preparations consisting of a finely homogenized mixture of two or more basic ingredients such as meat, fish, vegetables or fruit, put up for retail sale as infant food or for dietetic purposes, in containers of a net weight content not exceeding 250 g. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or mate; roasted chicory and other roasted coffee substitutes, extracts, essences and their concentrates.			
2101.10	Extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts; essences or concentrates or with a basis of coffee	10%	kg	
2101.20	Extracts, essences and concentrates, of tea and maté and preparations with a basis of these extracts; essences or concentrates or with a basis of tea or maté	10%	kg	
2101.30	Roasted chicory and other roasted coffee substitutes, and extracts, essences and their concentrates	10%	kg	
21.02	Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No. 30.02); prepared baking powders.	10%	kg	
2102.10	Active yeasts	10%	kg	
2102.20	Inactive yeasts; other single-cell micro-organisms, dead:			
2102.201	Inactive yeasts	10%	kg	
2102.209	Other single-cell micro-organisms, dead	10%	kg	
2102.30	Prepared baking powders	10%	kg	
21.03	Sauces and preparations therefore: mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard.			
2103.10	Soya sauce	5%	kg	
2103.20	Tomato ketchup and other tomato sauces:			
2103.201	Tomato ketchup	10%	kg	
2103.202	Other tomato sauces	5%	kg	
2103.30	Mustard flour and meal and prepared mustard:			
2103.301	Mustard flour and meal	10%	kg	
2103.302				

	Prepared mustard	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2103.90	Other:			
2103.901	Pepper sauce	10%	kg	
2103.902	Mayonnaise	10%	kg	
2103.909	Other	10%	kg	
21.04	Soups and broths and preparations therefore; homogenised composite food preparations.			
2104.10	Soups and broths and preparations therefore:			
2104.101	In liquid form	5%	kg	
2104.102	In solid or powder form	5%	kg	
2104.20	Homogenised composite food preparations	5%	kg	
21.05	Ice cream and other edible ice, whether or not containing cocoa			
2105.001	Ice cream	15%	kg	
2105.009	Other	15%	kg	
21.06	Food preparations not elsewhere specified or included			
2106.001	Flavoured or coloured sugar syrups	5%	kg	
2106.002	Protein hydrolysates	5%	kg	
2106.003	Flavouring powders for making beverages	5%	kg	
2106.004	Autolysed yeast	5%	kg	
2106.005	Ice cream powders	5%	kg	
2106.006	Preparations consisting of saccharin and a foodstuff, used for sweetening purposes	5%	kg	
2106.009	Other	5%	kg	

Chapter 22

Beverages, spirits and vinegar

Notes.

1. This Chapter does not cover:

   (a) Sea water (heading No. 25.01);

   (b) Distilled or conductivity water or water of similar purity (heading No. 2851.00);

   (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.15);

   (d) Medicaments of heading No. 30.03 or 30.04; or

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

2. For the purposes of this Chapter and of Chapters 20 and 21, the "alcoholic strength by volume" shall be determined at a temperature of 20°C.

3. For the purposes of heading No. 22.02, the term "non-alcoholic beverages" means beverages of an alcoholic strength by volume not exceeding 0.5% vol. Alcoholic beverages are classified in headings Nos. 22.03 to 22.06 or heading No. 22.08 as appropriate.

Subheading Note

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow.			
2201.10	Mineral waters and aerated waters:			
2201.101	Mineral waters	Free	kg & litre	
2201.102	Aerated waters	15%	kg & litre	
2201.90	Other	15%	kg	
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No. 20.09.			
2202.10	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter of flavoured:			
2202.101	Aerated beverages	15%	kg & litre	
2202.109	Other	15%	kg & litre	
2202.90	Other:			
2202.901	Preparations containing cocoa	15%	kg & litre	
2202.902	Malt beverages	15%	kg & litre	
2202.909	Other	15%	kg & litre	
22.03	Beer made from malt.			The goods of heading 22.03 up to including 22.09 are to be reported in imperial gallons
2203.001	Beer	$1.10	Per Gallon	
2203.002	Stout	$1.10	Per Gallon	
2203.09	Other	$1.10	Per Gallon	
22.04	Wine of fresh grapes, including fortified wines; grapes must other than that of heading No. 20.09			
2204.10	Sparkling wines	$1.20	Per Gallon	
2204.20	Other wine; grape must with fermentation prevented or arrested by the addition of alcohol:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2204.201	Grape must	$1.20	Per Gallon	
2204.209	Other wine	$1.20	Per Gallon	
2204.30	Other grape must	$1.20	Per Gallon	
2205.00	Vermouth and other wine of fresh grapes, flavoured with plants or aromatic substances.	$1.20	Per Gallon	
2206.00	Other fermented beverages (for example, cider, perry, mead).	$.90	Per Gallon	
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher; ethyl alcohol and other spirits, denatured, of any strength.			
2207.10	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher	$.10	Per Gallon	
2207.20	Ethyl alcohol and other spirits, denatured, of any strength	$.10	Per Gallon	
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages.	$3.00	Per Gallon	
2208.10	Compound alcoholic preparations of a kind used for the manufacture of beverages	$3.00	Per Gallon	
2208.20	Spirits obtained by distilling grape-wine or grape marc:			
2208.201	Brandy, in bottles of a strength not exceeding 46% vol	$3.00	Per Gallon	
2208.209	Other	$3.00	Per Gallon	
2208.30	Whiskies:			
2208.301	In bottles of a strength not exceeding 46% vol	$3.00	Per Gallon	
2208.309	Other	$3.00	Per Gallon	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2208.40	Rum and tafia:			
2208.401	In bottles of a strength not exceeding 46% vol	$2.30	Per Gallon	
2208.409	Other rum	$2.30	Per Gallon	
2205.50	Gin and Geneva:			
2205.501	In bottles of a strength not exceeding 46% vol	$2.30	Per Gallon	
2205.509	Other gin	$2.30	Per Gallon	
2208.90	Other:			
2208.901	Vodka	$2.30	Per Gallon	
2208.902	Cordials and liqueurs	$2.30	Per Gallon	
2208.903	Aromatic bitters used as a flavouring agent for food and beverages	$3.00	Per Gallon	
2208.904	Other aromatic bitters	$3.00	Per Gallon	
2208.909	Other	$3.00	Per Gallon	
2209.00	Vinegar and substitutes of vinegar obtained from acetic acid.	$.10	Per Gallon	

Chapter 23

Residues and Waste from the food industries; prepared animal fodder

Note.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2301.00	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves.	Free	kg	
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants.			
2302.10	Of maize (corn)	Free	kg	
2302.20	Of rice	Free	kg	
2302.30	Of wheat	Free	kg	
2302.40	Of other cereals	Free	kg	
2302.50	Of leguminous plants	Free	kg	
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets.			
2303.001	Bagasse	Free	kg	
2303.009	Other	Free	kg	
2304.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil.	Free	kg	
2305.00	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.	Free	kg	
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading No. 2304.00 or 2305.00.			
2306.10	Of cotton seeds	Free	kg	
2306.20	Of linseed	Free	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2306.30	Of sunflower seeds	Free	kg	
2306.40	Of rape or colza seeds	Free	kg	
2306.50	Of coconut or copra	Free	kg	
2306.60	Of palm nuts or kernels	Free	kg	
2306.90	Other	Free	kg	
2307.00	Wine lees; argol	Free	kg	
2308.00	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	Free	kg	
23.09	Preparations of a kind used in animal feeding.			
2309.10	Dog or cat food, put up for retail sale	15%	kg	
2309.90	Other:			
2309.901	Other food for pets	15%	kg	
2309.902	Prepared complete poultry feed	Free	kg	
2309.903	Prepared complete cattle feed	Free	kg	
2309.904	Prepared complete pig feed	Free	kg	
2309.905	Bird seed	15%	kg	
2309.906	Other prepared complete animal feeds	Free	kg	
2309.909	Other	Free	kg	

Chapter 24

Tobacco and manufactured tobacco substitutes

Note.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
24.01	Un-manufactured tobacco; tobacco refuse.			
2401.10	Tobacco, not stemmed/stripped	$0.50	Per lb	
2401.20	Tobacco, partly or wholly stemmed/stripped	$0.50	Per lb	
2401.30	Tobacco refuse	$0.50	Per lb	
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes.			
2402.10	Cigars, cheroots and cigarillos, containing	$0.55	Per lb	
2402.20	tobacco	$0.55	Per lb	
2402.90	Cigarettes containing tobacco	$0.55	Per lb	
	Other			
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenized" or "reconstituted" tobacco; tobacco extracts and essences.			
2403.10	Smoking tobacco, whether or not containing tobacco substitutes in any proportion	$0.55	Per lb	
2403.90	Other:	$0.55	Per lb	
2403.901	Snuff	$0.55	Per lb	
2403.909	Other			

Section V
Mineral products

Chapter 25

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

Notes.

1. Except where their context or Note 4 to this Chapter otherwise requires, the headings of this Chapter cover only products which are in the crude state or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (except crystallization), but not products which have been roasted, calcined, obtained by mixing or subjected to processing beyond that mentioned in each heading.

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

2. This Chapter does not cover:

   (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 2802.00);

   (b) Earth colours containing 70% or more by weight of combined iron evaluated as $Fe^2 0^3$ (heading No. 2821.00);

   (c) Medicaments or other products of Chapter 30;

   (d) Perfumery, cosmetic or toilet preparations (Chapter 33);

   (e) Setts, curbstones or flagstones (heading 6801.00); mosaic cubes or the like (heading No. 68.02); roofing, facing or damp course slates (heading No. 68.03);

   (f) Precious or semi-precious stones (heading No. 71.02 or 71.03);

   (g) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of sodium chloride or of magnesium oxide, of heading No. 38.23; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01);

   (h) Billiard chalks (heading No. 95.04); or

   (ij) Writing or drawing chalks or tailors' chalks (heading No. 96.09)

3. Any products classifiable in heading No. 25.17 and any other heading of the Chapter are to be classified in heading No. 25.17.

4. Heading No. 25.30 applies, *inter alia* to: vermiculite perlite and chlorites, unexpanded; earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; meerschaum (whether or not in polished pieces); amber; agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution; sea water.			
2501.001	Table salt in retail packages of not more than 2.5 kg	5%	kg	
2501.002	Other table salt	5%	kg	
2501.003	Rock salt	5%	kg	
2501.004	Pure sodium chloride	5%	kg	
2501.005	Salt liquors	5%	kg	
2501.009	Other	5%	kg	
2502.00	Unroasted iron pyrites.	10%	kg	
2503.00	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	10%	kg	
2504.00	Natural graphite.	10%	kg	
2505.00	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26.	10%	kg	
2506.00	Quartz (other than natural sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	10%	kg	
2507.00	Kaolin and other kaolinic clays, whether or not calcined.	10%	kg	
25.08	Other clays (not including expanded clays of heading No. 6806.00), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths.			
2508.001	Fuller's earth	10%	kg	
2508.002	Bentonite	10%	kg	
2508.009	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2509.00	Chalk.	10%	kg	
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk.			
2510.10	Unground	10%	kg	
2510.20	Ground	10%	kg	
25.11	Natural barium sulphate (barites); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading No. 2816.00.			
2511.10	Natural barium sulphate (barites)	10%	kg	
2511.20	Natural barium carbonate (witherite)	10%	kg	
2512.00	Siliceous, fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less.	10%	kg	
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.			
2513.10	Pumice stone	10%	kg	
2513.20	Emery, natural corundum, natural garnet and other natural abrasives	10%	kg	
2514.00	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	10%	kg	
2515.00	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise into blocks or slabs of a rectangular (including square) shape.	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into block or slabs of a rectangular (including square) shape.	10%	kg	
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading No. 2515.00 or 2516.00, whether or not heat-treated.			
2517.001	Round modules of flint	10%	kg	
2517.009	Other	10%	kg	
2518.00	Dolomite, whether or not calcined; dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; agglomerated dolomite (including tarred dolomite).	10%	kg	
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.			
2519.10	Natural magnesium carbonate (magnesite)	10%	kg	
2519.90	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders.			
2520.10	Gypsum; anhydrite:			
2520.101	Gypsum	10%	kg	
2520.102	Anhydrite	10%	kg	
2520.20	Plasters	10%	kg	
2521.00	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement.	10%	kg	
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading No. 2825.00			
2522.10	Quicklime	10%	kg	
2522.20	Slaked lime	10%	kg	
2522.30	Hydraulic lime	10%	kg	
25.23	Portland cement, aluminous cement, slag cement, super-sulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinkers.			
2523.10	Cement clinkers	$0.18	Per 100lbs	
2523.20	Portland cement:			
2523.201	Building cement (grey)	$0.18	Per 100lbs	
2523.202	Oilwell cement	$0.18	Per 100lbs	
2523.209	Other	$0.18	Per 100lbs	
2523.30	Aluminous cement	$0.18	Per 100lbs	
2523.90	Other hydraulic cements	$0.18	Per 100lbs	
2524.00	Asbestos.	10%	kg	
2525.00	Mica, including splittings; mica waste.	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc.			
2526.001	Talc	10%	kg	
2526.009	Other	10%	kg	
2527.00	Natural cryolite; natural chiolite	10%	kg	
2528.00	Natural borates and concentrates of it (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H^3BO^3 calculated on the dry weight.	10%	kg	
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar.			
2529.10	Felspar	10%	kg	
2529.20	Fluorspar	10%	kg	
2529.30	Leucite; nepheline and nepheline syenite	10%	kg	
25.30	Mineral substances not elsewhere specified or included.			
2530.001	Vermiculite, perlite and chlorites, unexpanded	10%	kg	
2530.009	Other	10%	kg	

Chapter 26

Ores, slag and ash

Notes.

1. This Chapter does not cover.

   (a) Slag or similar industrial waste prepared as macadam (heading No. 25.17);

   (b) Natural magnesium carbonate (magnesite, whether or not calcined (heading No. 25.19);

   (c) Basic slag of Chapter 31;

   (d) Slag wool, rock wool or similar mineral wools (heading No. 6806.00);

   (e) Waste or scrap of precious metal or of metal clad with precious metal (heading No. 71.12); or

   (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of headings Nos. 26.01 to 2617.00, the term "ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 2844.00 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. Headings Nos. 26.01 to 2617.00 do not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 2620.00 applies only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
26.01	Iron ores and concentrates, including roasted iron pyrites.			
2601.10	Iron ores and concentrates, other than roasted iron pyrites:			
2601.11	Non-agglomerated	10%	kg	
2601.12	Agglomerated	10%	kg	
2601.20	Roasted iron pyrites	10%	kg	
2600.00	Manganese ores and concentrates, including manganiferous iron ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.	10%	kg	
2603.00	Copper ores and concentrates.	10%	kg	
2604.00	Nickel ores and concentrates.	10%	kg	
2605.00	Cobalt ores and concentrates.	10%	kg	
2606.00	Aluminium ores and concentrates.	10%	kg	
2607.00	Lead ores and concentrates.	10%	kg	
2608.00	Zinc ores and concentrates.	10%	kg	
2609.00	Tin ores and concentrates.	10%	kg	
2610.00	Chromium ores and concentrates.	10%	kg	
2611.00	Tungsten ores and concentrates.	10%	kg	
2612.00	Uranium or thorium ores and concentrates.	10%	kg	
2613.00	Molybdenum ores and concentrates.	10%	kg	
2614.00	Titanium ores and concentrates.	10%	kg	
2615.00	Niobium, tantalum, vanadium or zirconium ores and concentrates.	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2616.00	Precious metal ores and concentrates.	10%	kg	
2617.00	Other ores and concentration.	10%	kg	
2618.00	Granulated slag (slag sand) from the manufacture of iron of steel.	10%	kg	
2619.00	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel.	10%	kg	
2620.00	Ash and residues (other than from the manufacture of iron or steel), containing metals or metal compounds.	10%	kg	
2621.00	Other slag and ash, including seaweed ash (kelp).	10%	kg	

Chapter 27

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

Notes.

1. This Chapter does not cover:

   (a) Separate chemically defined organic compounds, other than pure methane and propane which are to be classified in heading No. 27.11;

   (b) Medicaments of heading No. 30.03 or 30.04; or

   (c) Mixed unsaturated hydrocarbons of heading No. 33.01, 33.02 or 38.05.

2. References in heading No. 27.10 to "petroleum oils and oils obtained from bituminous minerals" include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting mainly of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

Subheading Notes.

1. For the purposes of subheading No. 2701.11, "anthracite" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) not exceeding 14%.

2. For the purposes of subheading No. 2701.12 "bituminous coal" means coal having a volatile matter limit (on a dry, mineral-matter-free basis) exceeding 14% and a calorific value limit (on a moist, mineral-matter-free basis) equal to or greater than 5.833 kcal/kg.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.			
2701.10	Coal, whether or not pulverised, but not agglomerated:			
2701.11	Anthracite	10%	kg	
2701.12	Bituminous coal	10%	kg	
2702.19	Other coal	10%	kg	
2701.20	Briquettes, ovoids and similar solid fuels manufactured from coal.	10%	kg	
27.02	Lignite, whether or not agglomerated, excluding jet.			
2702.10	Lignite, whether or not pulverised, but not agglomerated	10%	kg	
2702.20	Agglomerated lignite	10%	kg	
2703.00	Peat (including peat litter), whether or not agglomerated.	5%	kg	
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated, retort carbon.			
2704.001	Coke and semi-coke of coal.	10%	kg	
2704.002	Coke and semi-coke of lignite or of peat	10%	kg	
2704.003	Retort carbon	10%	kg	
2705.00	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	10%	kg	
2706.00	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.			
2707.001	Gasoline blending preparations	10%	kg and m^3	
2707.009	Other	10%	kg	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.			
2708.10	Pitch	10%	kg	
2708.20	Pitch coke	10%	kg	
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.			
2709.001	Imported under the processing agreement	$0.32	Per Gallon	
2709.009	Other	$0.32	Per Gallon	
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations.			
2710.10	Motor spirit (gasoline) and other light oils and preparations:			
2710.11	Aviation spirit of 100 octane and over:			
2710.111	Exported under the processing agreement	$0.32	Per gallon	
2710.119	Other	$0.32	Per gallon	
2710.12	Aviation spirit under 100 octane:			
2710.121	Exported under the processing agreement	$0.32	Per gallon	
2710.129	Other	$0.32	Per gallon	
2710.13	Motor spirit (gasoline):			
2710.131	Exported under the processing agreement	$0.32	Per gallon	
2710.139	Other	$0.32	Per gallon	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2710.14	Spirit type (gasoline type) jet fuel:			
2710.141	Exported under the processing agreement	$0.32	Per Gallon	
2710.149	Other	$0.32	Per Gallon	
2710.19	Other:			
2710.191	Exported under the processing agreement	$0.32	Per Gallon	
2710.199	Other	$0.32	Per Gallon	
2710.20	Kerosene and other medium oils (not including gas oils):			
2710.21	Kerosene type jet fuel:			
2710.211	Exported under the processing agreement	$0.22	Per Gallon	
2710.219	Other	$0.22	Per Gallon	
2710.22	Illuminating kerosene:			
2710.221	Exported under the processing agreement	$0.22	Per Gallon	
2710.229	Other	$0.22	Per Gallon	
2710.23	Vapourising oil or white spirit:			
2710.231	Exported under the processing agreement	$0.22	Per Gallon	
2710.239	Other	$0.22	Per Gallon	
2710.29	Other:			
2710.291	Exported under the processing agreement	$0.22	Per Gallon	
2710.299	Other	$0.22	Per Gallon	
2710.30	Gas Oils:			
2710.31	Diesel oil:			
2710.311	Exported under the processing agreement	$0.22	Per Gallon	
2710.319	Other	$0.22	Per Gallon	
2710.39	Other:			
2710.391	Exported under the processing agreement	$0.22	Per Gallon	
2710.399	Other	$0.22	Per Gallon	
2710.40	Fuel oils, not elsewhere specified or included:			
2710.41	Partly refined petroleum including topped crudes:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2710.411	Exported under the processing agreement	$0.22	Per Gallon	
2710.419	Other	$0.22	Per Gallon	
2710.42	Bunker "C" grade fuel oil:			
2710.421	Exported under the processing agreement	$0.22	Per Gallon	
2710.429	Other	$0.22	Per Gallon	
2710.49	Other:			
2710.491	Exported under the processing agreement	$0.22	Per Gallon	
2710.499	Other	$0.22	Per Gallon	
2710.90	Other:			
2710.91	Lubricating oil base stock	$0.22	Per Gallon	
2710.92	Lubricating oils	$0.22	Per Gallon	
2710.93	Lubricating greases	10%	kg	
2710.94	Hydraulic brake fluids and other prepared liquids for hydraulic transmission	10%	kg	
		10%	kg	
2710.95	Transformer oil	10%	kg	
2710.96	Circuit breaker oil	10%	kg	
2710.97	Cleansing, cutting and mould release oils	10%	kg	
2710.99	Other	10%	kg	
27.11	Petroleum gases and other gaseous hydrocarbons.			
2711.10	Liquefied:			
2711.11	Natural gas	$1.20	Per 100lbs	
2711.12	Propane	$1.20	Per 100lbs	
2711.13	Butanes	$1.20	Per 100lbs	
2711.14	Ethylene, propylene, butylenes and butadiene	$1.20	Per 100lbs	
2711.19	Other	$1.20	Per 100lbs	
2711.20	In gaseous state:			
2711.21	Natural gas	$1.20	Per 100lbs	
2711.29	Other	$1.20	Per 100lbs	
27.12	Petroleum jelly, paraffin wax, micro-crystalline petroleum was, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2712.10	Petroleum jelly	10%	kg	
2712.20	Paraffin wax containing by weight less than 0.75% of oil	10%	kg	
2712.90	Other	10%	kg	
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.			
2713.10	Petroleum coke	10%	kg	
2713.20	Petroleum bitumen	10%	kg	
2713.90	Other residues of petroleum oils or of oils obtained from bituminous minerals.	10%	kg	
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.			
2714.10	Bituminous or oil shale and tar sands.	10%	kg	
2714.90	Other	10%	kg	
2714.901	Bitumen and asphalt, natural	10%	kg	
2714.909	Other	10%	kg	
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	10%	kg	
2715.001	Cut-backs	10%	kg	
2715.009	Other	10%	kw/h	
2716.00	Electrical energy			

Section VI
Products of the chemical or allied industries

Notes.

1. (a) Goods (other than radioactive ores) answering to a description in heading No. 2844.00 or 2845.00 are to be classified in those headings and in no other heading of the Nomenclature.

   (b) Subhead to paragraph (a) above, goods answering to a description in heading No. 2843.00 or 2846.00 are to be classified in those headings and in no other heading of this Section.

2. Subject to Note 1 above, goods classifiable in heading No. 30.04, 30.05, 30.06, 32.12, 33.03, 33.04, 33.05, 33.06, 33.07, 35.06, 3707.00 or 38.08 by reason of being put up in measured doses or for retail sale are to be classified in those headings and in no other heading of the Nomenclature.

3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

   (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

   (b) presented together; and

   (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Chapter 28

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

Notes.

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

   (g) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

   (h) The products mentioned in (a) above dissolved in water;

   (i) The products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

   (j) The products mentioned in (a), (b) or (c) above with an added stabilizer necessary for their preservation or transport;

   (k) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use.

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

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

   (b) Halide oxides of carbon (heading No. 2812.00);

   (c) Carbon disulphide (heading No. 2813.00);

   (d) Thiocarbonates, seleno-carbonates, telluro-carbonates, selenocyanates, telluro-cyanates,

tetrathiocyanatodiammion-chromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 2842.00);

(e) Hydrogen peroxide, solidified with urea (heading No. 2847.00), carbon oxy-sulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metal derivatives (heading No. 2851.00) other than calcium cyanamide, whether or not pure (Chapter 31).

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

(a) Sodium chloride or magnesium oxide, whether or not pure, or other products of Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 2, 3, 4 or 5 to Chapter 31;

(d) Inorganic products of a kind used as luminophores, of heading No. 3206.00;

(e) Artificial graphite (heading No. 3801.00); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 3813.00; ink removers put up in packings for retail sale, of heading No. 38.23; cultured crystals (other than optical elements) weighing not less than 2.5g each, of the halides of the alkali or alkaline-earth metals, of heading No. 38.23;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 7105.00), or precious metals or precious metal alloys of Chapter 71;

(g) The metals, whether or not pure, or metal alloys of Section XV; or

(h) Optical elements, for example, of the halides of the alkali or alkaline-earth metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid of sub-Chapter IV are to be classified in heading No. 28.11.

5. Headings Nos. 2826.00 to 2842.00 apply only to metal or ammonium salts or peroxysalts.

Except where the context otherwise requires, double or complex salts are to be classified in heading No. 2842.00.

6. Heading No. 2844.00 applies only to:

(a) Technetium (atomic No. 43), promethium (atomic No. 61), polonium (atomic No. 84) and all elements with an atomic number greater than 84;

(b) Natural or artificial radioactive isotopes (including those of the precious metals or of the base metals of Section XIV and IV), whether or not mixed together;

(c) Compounds, inorganic or organic, of these elements of isotopes, whether or not chemically defined, whether or not mixed together;

(d) Alloys, dispersions (including cermets), ceramic products and mixtures containing these elements or isotopes of inorganic or organic compounds thereof and having a specific radioactivity exceeding 74Bq/g (0.002 u Ci/g);

(e) Spent (irradiated) fuel elements (cartridges) of nuclear reactors;

(f) Radioactive residues whether or not usable.

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

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

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

7. Heading No. 2848.00 includes copper phosphide (phosphor copper) containing more than 15% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 3818.00.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
	I. CHEMICAL ELEMENTS			
28.01	Fluorine, chlorine, bromine and iodine.			
2801.10	Chlorine	15%	kg	
2801.20	Iodine	15%	kg	
2801.30	Fluorine; bromine	15%	kg	
2802.00	Sulphur, sublimed or precipitated; colloidal sulphur.	15%	kg	
2803.00	Carbon (carbon blacks and other forms of carbon not elsewhere specified or included).	15%	kg	
28.04	Hydrogen, rare gases and other non-metals.			
2804.10	Hydrogen	15%	kg	
2804.20	Rare gases	15%	kg	
2804.30	Nitrogen	15%	kg	
2804.40	Oxygen	15%	kg	
2804.50	Boron; tellurium	15%	kg	
25804.60	Silicon	15%	kg	
2804.70	Phosphorus	15%	kg	
2804.80	Arsenic	15%	kg	
2804.90	Selenium	15%	kg	
2805.00	Alkali or alkaline-earth metals; rare-earth metals, scandium and yttrium, whether or not intermixed or inter-alloyed; mercury.	15%	kg	
	II. INORGANIC ACIDS AND INORGANIC OXYGEN COMPOUNDS OF NON-METALS			
2806.00	Hydrogen chloride (hydrochloric acid); chlorosulphuric acid.	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
28.07	Sulphuric acid; oleum.			
2807.001	Sulphuric acid, for chemical analysis	15%	kg	
2807.002	Sulphuric acid, other	15%	kg	
2807.003	Oleum	15%	kg	
2808.00	Nitric acid, sulphonitric acids.	15%	kg	
2809.00	Diphosphorus pentaoxide; phosphoric acid and polyphosphoric acids.	15%	kg	
2810.00	Oxides of boron; boric acids.	15%	kg	
28.11	Other inorganic acids and other inorganic oxygen compounds of non-metals.			
2811.10	Other inorganic acids	15%	kg	
2811.20	Other inorganic oxygen compounds of non-metals:			
2811.21	Carbon dioxide	15%	kg	
2811.22	Silicon dioxide	15%	kg	
2811.23	Sulphur dioxide	15%	kg	
2811.29	Other:			
2811.291	Nitrous oxide	15%	kg	
2811.299	Other	15%	kg	
	III. HALOGEN OR SULPHUR COMPOUNDS OF NON-METALS			
2812.00	Halides and halide oxides of non-metals.	15%	kg	
2813.00	Sulphides of non-metals; commercial phosphorus trisulphide.	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
	IV. INORGANIC BASES AND OXIDES, HYDROXIDES AND PEROXIDES OF METALS			
28.14	Ammonia, anhydrous or in aqueous solution.			
2814.10	Anhydrous ammonia	15%	kg	
2814.20	Ammonia in aqueous solution	15%	kg	
28.15	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.			
2815.10	Sodium hydroxide (caustic soda):			
2815.11	Solid	15%	kg	
2815.12	In aqueous solution (soda lye or liquid soda)	15%	kg	
2815.20	Potassium hydroxide (caustic potash)	15%	kg	
2815.30	Peroxides of sodium or potassium	15%	kg	
2816.00	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.	15%	kg	
2817.00	Zinc oxide; zinc peroxide.	15%	kg	
28.18	Aluminium oxide (including artificial corundum); aluminium hydroxide.			
2818.10	Artificial corundum	15%	kg	
2818.20	Other aluminium oxide (alumina)	15%	kg	
2818.30	Aluminium hydroxide	15%	kg	
2819.00	Chromium oxides and hydroxides.	15%	kg	
2820.00	Manganese oxides.	15%	kg	
2821.00	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe^2O^3.	15%	kg	
2822.00	Cobalt oxides and hydroxides; commercial cobalt oxides.	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2823.00	Titanium oxides.	15%	kg	
2824.00	Lead oxides; red lead and orange lead.	15%	kg	
2825.00	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases; other metal oxides, hydroxides and peroxides.	15%	kg	
	V. SALTS AND PEROXYSALTS, OF INORGANIC ACIDS AND METALS			
2826.00	Fluorides; fluorosilicates, fluoroaluminates and other complex fluorine salts.	15%	kg	
2827.00	Chlorides, chloride oxides and chloride hydroxides; bromides and bromide oxides; iodides and iodide oxides.	15%	kg	
2828.00	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.	15%	kg	
28.29	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.			
2829.001	Chlorates of sodium	15%	kg	
2829.009	Other	15%	kg	
28.30	Sulphides; polysulphides.			
2830.001	Sodium sulphides	15%	kg	
2830.009	Other	15%	kg	
2831.00	Dithionites and sulphoxylates.	15%	kg	
2832.00	Sulphites; thiosulphates.	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
28.33	Sulphates; alums; peroxosulphates (persulphates).			
2833.001	Aluminium sulphate	15%	kg	
2833.002	Copper sulphate	15%	kg	
2833.003	Magnesium sulphate	15%	kg	
2833.004	Sodium sulphate	15%	kg	
2833.005	Sodium hydrogen sulphate and sodium pyrosulphate	15%	kg	
2833.006	Alums	15%	kg	
2833.009	Other sulphates and peroxosulphates (persulphates)	15%	kg	
28.34	Nitrites; nitrates.			
2834.10	Nitrites	FREE	kg	
2834.20	Nitrates:	15%	kg	
2834.201	Of potassium	15%	kg	
2834.209	Other	15%	kg	
2835.00	Phosphinates (hypophosphites), phosphonates (phosphites), phosphates and polyphosphates.	FREE	kg	
28.36	Carbonates; peroxocarbonates (percarbonates); commercial ammonium carbonate containing ammonium carbonate.			
2836.10	Commercial ammonium carbonate and other ammonium carbonates	15%	kg	
2836.20	Disodium carbonate	15%	kg	
2836.30	Sodium hydrogencarbonate (sodium bicarbonate)	15%	kg	
2836.40	Potassium carbonate	15%	kg	
2836.50	Calcium carbonate	15%	kg	
2836.60	Barium carbonate	15%	kg	
2836.70	Lead carbonate	15%	kg	
2836.90	Other	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2837.00	Cyanides, cyanide oxides and complex cyanides.	15%	kg	
2838.00	Fulminates, cyanates and thiocyanates.	15%	kg	
2839.00	Silicates; commercial alkali metal silicates.	15%	kg	
2840.00	Borates; peroxoborates (perborates).	15%	kg	
2841.00	Salts of oxometallic or peroxometallic acids.	15%	kg	
2842.00	Other salts of inorganic acids or peroxoacids, excluding azides.	15%	kg	
	VI. MISCELLANEOUS			
2843.00	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals.	15%	kg	
2844.00	Radioactive chemical elements and radioactive isotopes (including the fissile or fertile chemical elements and isotopes) and their compounds; mixtures and residues containing these products.	15%	kg	
2845.00	Isotopes other than those of heading No. 2844.00; compounds, inorganic or organic, of such isotopes, whether or not chemically defined.	15%	kg	
2846.00	Compounds, inorganic or organic, of rare-earth metals, of yttrium or of scandium or of mixtures of these metals.	15%	kg	
2847.00	Hydrogen peroxide, whether or not solidified with urea.	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2848.00	Phosphides, whether or not chemically defined, excluding ferrophosphorus.	15%	kg	
28.49	Carbides, whether or not chemically defined:			
2849.10	Of Calcium	5%	kg	
2849.20	Of Silicon	5%	kg	
2849.90	Other	5%	kg	
2850.00	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined.	15%	kg	
2851.00	Other inorganic compounds (including distilled or conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.	15%	kg	

Chapter 29

Organic chemicals

Notes.

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

   (a) Separate chemically defined organic compounds, whether or not containing impurities;

   (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

   (c) The products of headings Nos. 2936.00 to 29.39 or the sugar ethers and sugar esters, and their salts, of heading No. 2940.00, or the products of heading No. 29.41, whether or not chemically defined;

   (d) The products mentioned (a), (b) or (c) above dissolved in water;

   (e) The products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for specific use rather than for general use;

   (f) The products mentioned in (a), (b), (c), (d) or (e) above with added stabiliser necessary for their preservation or transport;

   (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added antidusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for specific use rather than for general use;

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

2. This Chapter does not cover:

   (a) Goods of heading No. 15.04 or glycerol (heading No. 1520.00);

   (b) Ethyl alcohol (heading No. 22.07 or 22.08);

   (c) Methane or propane (heading No. 27.11);

   (d) The compounds of carbon mentioned in Note 2 to Chapter 28;

   (e) Urea (heading No. 31.02 or 31.05);

(f) Colouring matter of vegetables or animal origin (heading No. 32.03), synthetic organic colouring matter, synthetic organic products of a kind used as fluorescent brightening agents or as luminophores (heading No. 32.04) or dyes or other colouring matter put up in forms or packings for retail sale (heading No. 32.12);

(g) Enzymes (heading No. 35.07);

(i) Metaldehyde, hexamethylenetetramine or similar substances, put up in forms (for example, tablets, sticks, or similar forms) for use as fuels, or liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and a of a capacity not exceeding 300 cm^3 (heading No. 36.06);

(ij) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 3813.00; ink removers put up in packings for retail sale, of heading No. 38.23; or

(k) Optical elements, for example, of ethyl-enediamine tartrate (heading No. 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in that one of those headings which occurs last in numerical order.

4. In headings Nos. 2904.00 to 2906, 2908.00 to 2911.00 and 2913.00 to 2920.00, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives includes a reference to compound derivatives, such as sulphohalogenated, nitrohalogenated, nitrosulphonated or nitrosulphohalogenated derivatives.

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

5. (a) The esters of acid-function organic compounds of 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 which occurs last in numerical order in these sub-Chapters.

(b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to IV are to be classified in the same heading as the corresponding acid-function compounds.

(c) Subject to Note 1 to Section VI and Note 2 to Chapter 28:

(1) Inorganic salts or organic compounds such as acid-, phenol- or enol-function compounds or organic bases, of sub-Chapters I to X or heading No. 2942.00, are to be classified in the heading appropriate to the organic compound; and

(2) Salts formed between organic compounds of sub-Chapters I to X or heading No. 2942.00 are to be classified in the heading appropriate to the base or to the acid (including phenol- or enol-function compounds) from which they are formed, whichever

occurs last in numerical order in the Chapter.

(d) Metal alcoholates are to be classified in the same heading as the corresponding alcohols except in the case of ethanol and glycerol (heading No. 29.05).

(e) Halides of carboxylic acids are to be classified in the same headings as the corresponding acids.

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

Heading No. 2930.00 (organo-sulphur compounds) and heading No. 2931 (other organo-inorganic compounds) do not include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur or of a halogen which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

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

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

Subheading Note.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
	I. HYDROCARBONS AND THEIR HALOGENATED, SULPHONATED, NITROSATED DERIVATIVES			
29.01	Acyclic hydrocarbons.			
2901.001	Nonylene (nonene)	15%	kg	
2901.002	Acetylene	15%	kg	
2901.009	Other	15%	kg	
29.02	Cyclic hydrocarbons.			
2902.10	Cyclanes, cyclenes and cycloterpenes:			
2902.11	Cyclohexane	15%	kg	
2902.19	Other	15%	kg	
2902.20	Benzene	15%	kg	
2902.30	Toluene	15%	kg	
2902.40	Xylenes	15%	kg	
2902.50	Styrene	15%	kg	
2902.60	Ethylbenzene	15%	kg	
2902.70	Cumene	15%	kg	
2902.90	Other	15%	kg	
2903.00	Halogenated derivatives of hydrocarbons.	15%	kg	
2904.00	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons, whether or not halogenated.	15%	kg	
	II. ALCOHOLS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITRO-SATED DERIVATIVES			
29.05	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2905.001	Methanol (methyl alcohol)	15%	kg	
2905.002	Other monohydric alcohols	15%	kg	
2905.009	Other	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2906.00	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	kg	
	III. PHENOLS, PHENOL-ALCOHOLS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
29.07	Phenols ; phenol-alcohols.			
2907.001	Phenol (hydroxybenzene) and its salts	15%	kg	
2907.002	Cresols and their salts	15%	kg	
2907.009	Other	15%	kg	
2908.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.	15%	kg	
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, KETON PEROXIDES, EPOXIDES WITH A THREE-MEMBERED RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			
2909.00	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, ether peroxides, ketone peroxides (whether or not chemically defined), and their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	kg	
2910.00	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three-membered ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2911.00	Acetals and hemiacetals, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	kg	
	V.ALDEHYDE-FUNCTION COMPOUNDS			
2912.00	Aldehydes, whether or not with other oxygen function; cyclic polymers of aldehydes; paraformaldehyde.	15%	kg	
2912.001	Acyclic aldehydes without other oxygen function	15%	kg	
2912.009	Other	15%	kg	
2913.00	Halogenated, sulphonated, nitrated or nitrosated derivatives of products of heading No. 29.12.	15%	kg	
	VI.KETONE-FUNCTION COMPOUNDS AND QUINONE-FUNCTION COMPOUNDS			
29.14	Ketones and quinones, whether or not with other oxygen function, and their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2914.001	Acetone	15%	kg	
2914.002	Butanone (methyl ethyl ketone)	15%	kg	
2914.003	Camphor	15%	kg	
2914.009	Other	15%	kg	
	VII. CARBOXYLIC ACIDS AND THEIR ANHYDRIDES, HALIDES, PEROXIDES AND PEROXYACIDS AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
29.15	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.			
2915.001	Acetic acid	15%	kg	
2915.009	Other	15%	kg	
2916.00	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	kg	
2917.00	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	kg	
29.18	Carboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	kg	
2918.001	Citric acid	15%	kg	
2918.002	Tartaric acid	15%	kg	
2918.009	Other	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
	VIII. ESTERS OF INORGANIC ACIDS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIES			
2919.00	Phosphoric esters and their salts, including lactophosphates; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	kg	
2920.00	Esters of other inorganic acids (excluding esters of hydrogen halides) and their salts; their halogenated, sulphonated, nitrated or nitrosated derivatives.	15%	kg	
	IX. NITROGEN-FUNCTION COMPOUNDS			
2921.00	Amine-function compounds.	15%	kg	
2922.00	Oxygen-function amino-compounds.	15%	kg	
2923.00	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipids.	15%	kg	
2924.00	Carboxyamide-function compounds; amide-function compounds of carbonic acid.	15%	kg	
2925.00	Carboxyamide-function compounds (including saccharin and its salts) and amide-function compounds.	15%	kg	
29.26	Nitrile-function compounds.			
2926.001	Acrylonitrile	15%	kg	
2926.009	Other	15%	kg	
2927.00	Diazo-, azo- or azoxy-compounds.	15%	kg	
2928.00	Organic derivatives of hydrazine or of hydroxylamine	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
2929.00	Compounds with other nitrogen function.	15%	kg	
	X. ORGANO-INORGANIC COMPOUNDS, HETEROCYCLIC COMPOUNDS, NUCLEIC ACIDS AND THEIR SALTS, AND SULPHONAMIDES			
2930.00	Organo-sulphur compounds.	15%	kg	
2931.00	Other organo-inorganic compounds.	15%	kg	
2932.00	Heterocyclic compounds with oxygen hetero-atom(s) only.	15%	kg	
2933.00	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts.	15%	kg	
2934.00	Other heterocyclic compounds.	15%	kg	
2935.00	Sulphonamides.	15%	kg	
	XI. PROVITAMINS, VITAMINS AND HORMONES			
2936.00	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent.	15%	kg	
29.37	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.			
2937.001	Insulin and its salts	15%	kg	
2937.009	Other	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
	XII. GLYCOSIDES AND VEGETABLE AKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES			
2938.00	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	15%	kg	
29.39	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	15%	kg	
2939.001	Quinine and all other alkaloids and their salts derived from cinchona bark but not including quinine compounded with other drugs.	15%	kg	
2939.009	Other	15%	kg	
	XIII. OTHER ORGANIC COMPOUNDS			
2940.00	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No. 29.37, 2938.00 or 29.39.			
29.41	Antibiotics.	15%	kg	
2941.10	Penicillins and their derivatives with a penicillanic acid structure; salts	15%	kg	
2941.20	Streptomycins and their derivatives; salts	15%	kg	
2941.30	Tetracyclines and their derivatives; salts	15%	kg	

Chapter 30

Pharmaceutical products

Notes.

1. This Chapter does not cover:

   (a) Foods or beverages (such as dietetic, diabetic or fortified foods, food supplements, tonic beverages and mineral waters) (Section IV);

   (b) Plasters specially calcined or finely ground for use in dentistry (heading No. 25.20);

   (c) Aqueous distillates or aqueous solution of essential oils, suitable for medicinal uses (heading No. 33.01);

   (d) Preparations of headings Nos. 33.03 to 33.07, even if they have therapeutic or prophylactic properties;

   (e) Soap or other products of heading No. 34.01 containing added medicaments;

   (f) Preparations with a basis of plaster for use in dentistry (heading No. 34.07); or

   (g) Blood albumin not prepared for therapeutic or prophylactic uses (heading No. 35.02).

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

   (a) As unmixed products:

      (1) Unmixed products dissolved in water;

      (2) All goods of Chapter 28 or 29; and

      (3) Simple vegetable extracts of heading No. 13.02, merely standardised or dissolved in any solvent;

   (b) As products which have been mixed:

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

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

      (3) Salts and concentrates obtained by evaporating natural mineral waters.

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

   (a) Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure;

   (b) Sterile laminaria and sterile laminaria tents;

(c) Sterile absorbable surgical or dental haemostatics;

(d) Opacifying preparations for X-ray examinations and diagnostic reagents designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more ingredients which have been mixed together for such uses;

(e) Blood-grouping reagents;

(f) Dental cements and other dental fillings; bone reconstruction cements;

(g) First-aid boxes and kits; and

(h) Chemical contraceptive preparations based on hormones or spermicides.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3001.00	Glands and other organs for organo-therapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organo-therapeutic use; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included.	Free	kg	
30.02	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products.			
3002.10	Antisera and other blood fractions	Free	kg	
3002.20	Vaccines for human medicine	Free	kg	
3002.30	Vaccines for veterinary medicine:			
3002.31	Vaccines against foot and mouth disease	Free	kg	
3002.39	Other	Free	kg	
3002.90	Other	Free	kg	
30.03	Medicaments (excluding goods of heading No. 30.02, 30.05 or 30.06) consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses, not put up in measured doses or in forms or packings for retail sale.			
3003.10	Containing penicillins or its derivatives, with a penicillanic acid structure, or streptomycins or their derivatives:			
3003.101	Ampicillin (capsules or oral suspension)	Free	kg	
3003.102	Amoxicillin (capsules or oral suspension)	Free	kg	
3003.109	Other	Free	kg	
3003.20	Containing other antibiotics:			
3003.201	Tetracycline (capsules or skin ointment)	Free	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3003.202	Chloramphenicol (capsules, oral suspension or optic drops)	Free	kg	
3003.203	Griseofulvin (tablets of a strength of 125mg or 500mg)	Free	kg	
3003.204	Nystatin (skin cream or skin ointment)	Free	kg	
3003.209	Other	Free	kg	
3003.30	Containing hormones or other products of heading No. 29.37 but not containing antibiotics:			
3003.31	Containing insulin	Free	kg	
3003.39	Other	Free	kg	
3003.40	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics:			
3003.401	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts) derived from cinchona bark; but not including quinine compounded with other drugs	10%	kg	
3003.409	Other	10%	kg	
3003.90	Other:			
3003.901	Paludrin (or 1-(p-chlorophenyl)-5-isopropyl-biguanidide hydrochloride), atebrin (or mepacrine or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen diphosphate (or chloroquine diphosphate) and other products of preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	10%	kg	
3003.902	Prescription drugs containing vitamins A, D^1, D^2, D^3 and injectibles or other products of heading No. 2936.00	10%	kg	
		10%	kg	
3003.903	Other vitamins			
3003.904	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3003.905	Other analgesics	10%	kg	
3003.906	Sulpha drugs	10%	kg	
3003.907	Cough and cold preparations; antacids	10%	kg	
3003.908	Salbutamol, ephedrine, theophylline ephedrine HCL phenobarbitone, chlor-pheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine nitrate, timolol maleate and atropine sulphate	10%	kg	
3003.909	Other	10%	kg	
30.04	Medicaments (excluding good of heading No. 30.02, 30.05 or 30.06) consisting of mixed or unmixed products for therapeutic or prophylactic uses, put up in measured doses or in forms or packings for retail sale			
3004.10	Containing penicillins or derivatives, with a penicillanic acid structure, or streptomycins or their derivatives:			
3004.101	Ampicillin (capsules or oral suspension)	Free	kg	
3004.102	Amoxicillin (capsules or oral suspension)	Free	kg	
3004.109	Other	Free	kg	
3004.20	Containing other antibiotics:			
3004.201	Tetracycline (capsules or skin ointment)	Free	kg	
3004.202	Chloramphenicol (capsules, oral suspension or optic drops)	Free	kg	
3004.203	Griseofulvin (tablets of a strength of 125mg or 500mg)	Free	kg	
3004.204	Nystatin (skin cream or skin ointment)	Free	kg	
3004.209	Other	Free	kg	
3004.30	Containing hormones or other products of heading No. 29.37 but not containing antibiotics:			
3004.31	Containing insulin	Free	kg	
3004.32	Containing adrenal cortical hormones	Free	kg	
3004.39	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3004.40	Containing alkaloids or derivatives thereof but not containing hormones or other products of heading No. 29.37 or antibiotics:			
3004.401	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs	10%	kg	
3004.409	Other	10%	kg	
3004.50	Other medicaments containing vitamins or other products of heading No. 2936.00:			
3004.501	Prescription drugs containing vitamins A, D^1, D^2, D^3 and injectibles	10%	kg	
3004.509	Other vitamins	10%	kg	
3004.90	Other:			
3004.901	Paludrin (or 1-(p-chlorophenyl)-5-isopropyl-biguanidide hydrochloride), atebrin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen diphosphate (or chloroquine diphosphate) and other products of preparations of the kind mainly used for the treatment of malaria; salvarsan (or arsphenamine)	10%	kg	
3004.902	Paracetamol, aspirin, caffeine, codeine, ibuprofen and indomethacin	10%	kg	
3004.903	Other analgesics	10%	kg	
3004.904	Sulpha drugs	10%	kg	
3004.905	Cough and cold preparations; antacids	10%	kg	
3004.906	Salbutamol, ephedrine, theophylline ephedrine HCL phenobarbitone, chlor-pheniramine maleate; propranolol, frusemide, hydrochlorothiazide, hydralazine, methyldopa; diazepam, thioridazine; chlorpropamide, prednisolone, dexamethasone; oral rehydration powder; pilocarpine			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
	nitrate, timolol maleate and atropine sulphate	10%	kg	
3004.907	Soft candles	10%	kg	
3004.909	Other	10%	kg	
30.05	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in form or packings for retail sale for medical, surgical, dental or veterinary purposes.			
3005.001	Gauze, bandages and adhesive plasters	10%	kg	
3005.009	Other	10%	kg	
30.06	Pharmaceutical goods specified in Note 3 to this Chapter.			
3006.10	Sterile surgical catgut, similar sterile suture materials and sterile tissue adhesives for surgical wound closure; sterile laminaria and sterile laminaria tents; sterile absorbable surgical or dental haemostatics	10%	kg	
3006.20	Blood-grouping reagents	10%	kg	
3006.30	Opacifying preparations for X-ray examinations; diagnostics reagents designed to be administered to the patient	10%	kg	
3006.40	Dental cements and other dental fillings; bone reconstruction cements	10%	kg	
3006.50	First-aid boxes and kits	10%	kg	
3006.60	Chemical contraceptive preparations based on hormones or spermicides	10%	kg	

Chapter 31

Fetilisers

Notes.

1. This Chapter does not cover:

   (a) Animal blood heading No. 05.11;

   (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 2 (A), 3 (A) , 4 (A) of 5 below); or

   (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5g each, of heading No. 38.23; optical elements of potassium chloride (heading No. 90.01).

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

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

      (i) Sodium nitrate, whether or not pure;

      (ii) Ammonium nitrate, whether or pure;

      (iii) Double salts, whether or not pure, of ammonium sulphate and ammonium nitrate;

      (iv) Ammonium sulphate, whether or not pure;

      (v) Double salts (whether or not pure) or mixtures of calcium nitrate and ammonium nitrate;

      (vi) Double salts (whether or not pure) or mixtures of calcium nitrate and magnesium nitrate;

      (vii) Calcium cyanamide, whether or not pure or treated with oil;

      (viii) Urea, whether or not pure.

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

   (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above mixed with chalk, gypsum or other inorganic non-fertilising substances.

   (D) Liquid fertilisers consisting of the goods of subparagraph (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or ammoniacal solution.

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

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

(i) Basic slag;

(ii) Natural phosphates of heading No. 25.10, calcined or further heat-treated than for the removal of impurities;

(iii) Superphosphates (single, double or triple);

(vi) Calcium hydrogenorthophosphate containing not less than 0.2% by weight of fluorine calculated on the dry anhydrous product.

(B) Fertilisers consisting of any of the goods described in (A) above mixed together, but with no account being taken of the fluorine content limit.

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

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

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

(i) Crude natural potassium salts (for example, carnallite, kainite and sylvite);

(i) Potassium chloride, whether or not pure, except as provided in Note 1(c) above;

(ii) Potassium sulphate, whether or not pure;

(iii) Magnesium potassium sulphate, whether or not pure.

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

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

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3101.00	Animal or vegetable fertilizers, whether or not mixed together or chemically treated; fertilisers produced by the mixing or chemical treatment of animal or vegetable products.	Free	kg	
31.02	Mineral or chemical fertilizers, nitrogenous.			
3102.10	Urea, whether or not in aqueous solution	Free	kg	
3102.20	Ammonium sulphate; double salts and mixtures of ammonium sulphate and ammonium nitrate:			
3102.21	Ammonium sulphate	Free	kg	
3102.29	Other	Free	kg	
3102.30	Ammonium nitrate, whether or not in aqueous solution	Free	kg	
3102.40	Mixtures of ammonium nitrate with calcium carbonate or other inorganic non-fertilising substances	Free	kg	
3102.50	Sodium nitrate	Free	kg	
3102.60	Double salts and mixtures of calcium nitrate and ammonium nitrate	Free	kg	
3102.70	Calcium cyanamide	Free	kg	
3102.80	Mixtures of urea and ammonium nitrate in aqueous or ammoniacal solution	Free	kg	
3102.90	Other, including mixtures not specified in the foregoing sub-headings:	Free	kg	
3102.901	Other ammonium-based fertilizers	Free	kg	
3102.909	Other	Free	kg	
31.03	Mineral or chemical fertilizers, phosphatic.			
3103.10	Superphosphates	Free	kg	
3103.20	Basic slag	Free	kg	
3103.90	Other	Free	kg	
31.04	Mineral or chemical, potassic.			
3104.10	Carnallite, sylvite and other crude natural postassium salts	Free	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3104.20	Potassium chloride	Free	kg	
3104.30	Postassium sulphate	Free	kg	
3104.90	Other	Free	kg	
31.05	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter in tablets or similar forms or in packages of a gross weight not exceeding 10 kg.			
3105.10	Goods of this Chapter in tablets or similar forms in packages of a gross weight not exceeding 10 kg:			
3105.101	Ammonia-based fertilizers	Free	kg	
3105.109	Other	Free	kg	
3105.20	Mineral or chemical fertilisers containing the three fertilising elements nitrogen, phosphorus and potassium	Free	kg	
3105.30	Diammonium hydrogenorthophosphate (diammonium phosphate)	Free	kg	
3105.40	Ammonium dihydrogenorthophosphate (mono-ammonium phosphate) and mixtures with diammonium hydrogenorthophosphate (diammonium phosphate)	Free	kg	
3105.50	Other mineral or chemical fertilizers containing the two fertilizing elements nitrogen and phosphorus	Free	kg	
3105.60	Mineral or chemical fertilizers containing the two fertilizing elements phosphorus and potassium	Free	kg	
3105.90	Other	Free	kg	

Chapter 32

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

Notes.

1. This Chapter does not cover:

   (a) Separate chemically defined elements or compounds (except those of heading No. 32.03 or 32.04, inorganic products of a kind used as luminophores (heading No. 3206.00), glass obtained from fused quartz or other fused silica in the forms provided for in heading No. 32.07, and also dyes and other colouring matter put up in forms or packings for retail sale, of heading No. 32.12);

   (b) Tannates or other tannin derivatives of products of headings Nos. 2936.00 to 29.39, 29.41 or 35.01 to 3504.00; or

   (c) Mastics of asphalt of other bituminous mastics (heading No. 27.15).

2. Heading No. 32.04 includes mixtures of stabilised diazonium salts and couplers for the production of azo dyes.

3. Headings Nos. 32.02, 32.04, 3205.00 and 3206.00 apply also to preparations based on colouring matter (including, in the case of heading No. 3206.00, colouring pigments of heading No. 25.30 or Chapter 28, metal flakes and metal powders), of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations. The headings do not apply, however, to pigments dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints, including enamels (heading No. 32.12), or to other preparations of heading No. 32.07, 32.08, 32.09, 32.10, 32.12, 3213.00 or 32.15.

4. Heading No. 32.08 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 3901.00 to 39.13 in volatile organic solvents when the weight of the solvent exceeds 50% of the weight of the solution.

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. 32.12 applies only to thin sheets of a kind used for printing, for example, book covers or hat bands, and consisting of

(a) metallic powder (including powder of precious metal) or pigment, agglomerated with glue, gelatin or other binder; or

(b) metal (including precious metal) or pigment, deposited on a supporting sheet of any material.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3201.00	Tanning extracts of vegetable origin; tannins and their salts, ethers, esters and other derivatives.	10%	kg	
3202.00	Synthetic organic tanning substances; inorganic tanning substances; tanning preparations, whether or not containing natural tanning substances; enzymatic preparations for pre-tanning.	10%	kg	
32.03	Colouring matter of vegetable or animal origin (including dyeing extracts but excluding animal black), whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on colouring matter of vegetable or animal origin			
3203.001	Logwood extracts	10%	kg	
3203.002	Fustic extracts	10%	kg	
3203.009	Other	10%	kg	
32.04	Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in Note 3 to this Chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined			
3204.10	Synthetic organic colouring matter and preparations based on it as specified in Note 3 to this Chapter	10%	kg	
3204.20	Synthetic organic products of a kind used as fluorescent brightening agents	10%	kg	
3204.90	Other	10%	kg	
3205.00	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3206.00	Other colouring matter; preparations as specified in Note 3 to this Chapter, other than those in heading No. 32.03, 32.04 or 32.05; inorganic products of a kind used as luminophores, whether or not chemically defined.	10%	kg	
32.07	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, engobes (slips), liquid lustres and similar preparations, of a kind used in the ceramic, enamelling or glass industry; glass frit and other glass, in the form of powder, granules or flakes.			
3207.001	Glass frit	10%	kg	
3207.009	Other	10%	kg	
32.08	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed or dissolved in a non-aqueous medium; solutions as defined in Note 4 to this Chapter.			
3208.001	Automotive paints	10%	kg & litre	
3208.002	Marine paints	5%	kg & litre	
3208.003	Enamels	10%	kg & litre	
3208.004	Other paints	10%	kg & litre	
3208.005	Marine varnishes (including lacquers)	5%	kg & litre	
3208.006	Other varnishes (including lacquers)	10%	kg & litre	
3208.009	Other	10%	kg & litre	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
32.09	Paints and varnishes (including enamels and lacquers) based on synthetic polymers or chemically modified natural polymers, dispersed in an aqueous medium.			
3209.001	Paints	10%	kg & litre	
3209.002	Enamels	10%	kg & litre	
3209.003	Varnishes (including lacquers)	10%	kg & litre	
32.10	Other paints and varnishes (including enamels, lacquers and distempers); prepared water pigments of a kind used for finishing leather.			
3210.001	Water-thinned paints (emulsion paints or dispersion paints)	10%	kg	
3210.002	Distempers, dry	10%	kg	
3210.003	Enamels	10%	kg	
3210.004	Other paints	10%	kg	
3210.005	Marine varnishes (including lacquers)	10%	kg	
3210.006	Other varnishes (including lacquers)	5%	kg	
3210.007	Prepared water pigments of a kind used for finishing leather	10%	kg	
3211.00	Prepared driers.	10%	kg	
32.12	Pigment (including metallic powders and flakes) dispersed in non-aqueous media, in liquid or paste form, of a kind used in the manufacture of paints (including enamels); stamping foils; dyes and other colouring matter put up in forms of packings for retail sale.			
3212.10	Stamping foils	10%	kg	
3212.90	Other:			
3212.901	Laundry blue	10%	kg	
3212.902	Dyes and other colouring mater put up in forms or packings for retail sale	10%	kg	
3212.909	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3213.00	Artists', students' or signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings.	10%	kg	
32.14	Glaziers' putty, grafting putty, resin cements, caulking compounds and other mastic; painters' fillings; non-refactory surfacing preparations for facades, indoor walls, floors, ceilings or the like.			
3214.10	Mastics; painters' fillings:			
3214.101	Mastics	10%	kg	
3214.102	Painters' fillings	10%	kg	
3214.90	Other:			
3214.901	Glaziers' linseed oil putty	10%	kg	
3214.902	Other glaziers' putty	10%	kg	
3214.903	Grafting putty (motor body filler)	10%	kg	
3214.904	Non-refactory surfacing preparations for facades, indoor walls, floors, ceilings or the like	10%	kg	
3214.909	Other	10%	kg	
32.15	Printing ink, writing or drawing ink and other inks, whether or not concentrated or solid			
3215.10	Printing ink	10%	kg	
3215.90	Other:			
3215.901	Writing or drawing ink	10%	kg	
3215.909	Other	10%	kg	

Chapter 33

Essential oils and resinoids;
perfumery, cosmetic or toilet preparations

Notes.

1. This Chapter does not cover:

   (a) Compound alcoholic preparations of a kind used for the manufacture of beverages, of heading No. 22.08;

   (b) Soap or other products of heading No. 34.01; or

   (c) Gum, wood or sulphate turpentine or other products of heading No. 38.05.

2. Headings Nos. 33.03 to 33.07 apply, *inter alia*, to product, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), suitable for use as goods of these headings and put up in packings of a kind sold by retail for that use.

3. The expression "perfumery, cosmetic or toilet preparations" in heading No. 33.07 applies, *inter alia*, to the following products: scented sachets; odoriferous preparations which operate by burning; perfumed papers and papers impregnated or coated with cosmetics; contact lens or artificial eye solutions; wadding, felt and non-wovens, impregnated, coated or covered with perfume or cosmetics; animal toilet preparations.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
33.01	Essential oils (terpeneless or not), including concrete and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils.			
3301.10	Essential oils of citrus fruit:			
3301.101	Of grapefruit	20%	kg	
3301.102	Of lemon	20%	kg	
3301.103	Of lime	20%	kg	
3301.104	Of orange	20%	kg	
3301.109	Other	20%	kg	
3301.20	Essential oils than those of citrus fruits:			
3301.201	Of bay	20%	kg	
3301.202	Of clove	20%	kg	
3301.203	Of ginger	20%	kg	
3301.204	Of nutmeg	20%	kg	
3301.205	Of patchouli	20%	kg	
3301.206	Of pimento	20%	kg	
3301.209	Other	20%	kg	
3301.30	Resinoids	20%	kg	
3301.90	Other:			
3301.901	Aqueous distillates and aqueous solutions of essential oils	20%	kg	
3301.909	Other	20%	kg	
33.02	Mixtures of odoriferous substances and mixtures (including alcoholic) solutions with a basis of one or more of these substances, of a kind used as raw materials in industry.			
3302.001	Mixtures of two or more of bay, clove, ginger, grapefruit, lemon, lime, nutmeg, orange, patchouli and pimento oils.	20%	kg	
3302.999	Other	20%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
33.03	Perfumes and toilet waters.			
3303.001	Bay rum	20%	kg & litre	
3303.009	Other	20%	kg & litre	
33.04	Beauty or make-up preparations and preparation for the care of the skin (other than medicaments), including sunscreen or sun tan preparations; manicure or pedicure preparation.			
3304.10	Lip make-up preparations	20%	kg	
3304.20	Eye make-up preparations	20%	kg	
3304.30	Manicure or pedicure preparations	20%	kg	
3304.90	Other	20%	kg	
33.05	Preparations for use on the hair.			
3305.10	Shampoos	20%	kg	
3305.20	Preparations for permanent waving or straightening	20%	kg	
3305.30	Hair lacquers	20%	kg	
3305.90	Other	20%	kg	
33.06	Preparations for oral or dental hygiene, including denture fixative pastes and powders.			
3306.10	Dentifrices:			
3306.101	Toothpastes	5%	kg	
3306.109	Other	5%	kg	
3306.90	Other	5%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
33.07	Pre-shave, shaving or after-shave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorizers, whether or not perfumed or having disinfectant properties.			
3307.10	Pre-shave, shaving or after-shave preparations	20%	kg	
3307.20	Personal deodorants and antiperspirants	20%	kg	
3307.30	Perfumed bath salts and other bath preparations	20%	kg	
3307.40	Preparations for perfuming or deodorising rooms including odoriferous preparations used during religious rites:			
3307.41	"Agarbatti" and other odoriferous preparations which operate by burning	20%	kg	
3307.49	Other	20%	kg	
3307.90	Other	20%	kg	

Chapter 34

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

Notes.

1. This Chapter does not cover:

   (a) Edible mixtures or preparations of animal or vegetable fats or oils of a kind used as mould release preparations (heading No. 15.17);

   (b) Separate chemically defined compounds; or

   (c) Shampoos, dentifrices, shaving creams and foams, or bath preparations, containing soap or other organic surface-active agents (heading No.33.05, 33.06 or 33.07).

2. For the purposes of heading No. 34.01, the expression "soap" applies only to soap soluble in water. Soap and the other products of heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes of moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".

3. For the purposes of heading No. 34.02, "organic surface0-active agents" are products which when mixed with water at a concentration of 0.5% at 20°C and left to stand for one hour at the same temperature:

   (a) give a transparent or translucent liquid or stable emulsion without separation of insoluble matter; and

   (b) reduce the surface tension of water to $4.5x10^{-2}$ N/m (45 dyne/cm) or less.

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

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

   (A) Chemically produced organic products of a waxy character, whether or not water-soluble;

   (B) Products obtained by mixing different waxes;

   (C) Products of a waxy character with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

The heading does not apply to:

(a) Products of heading No. 15.16, 15.19 or 34.02, even if having a waxy character;

(b) Unmixed animal waxes or unmixed vegetable waxes, whether or not coloured, or heading No. 15.21;

(c) Mineral waxes or similar products of heading No. 27.12, whether or not inter-mixed or merely coloured; or

(d) Waxes mixed with, dispersed in or dissolved in a liquid medium (heading Nos. 34.05, 38.09, etc.).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
34.01	Soap; organic surface-active products and preparations for use as soap, in form of bars, cakes, moulded pieces or shapes, whether or not containing soap; paper, wadding; felt and nonwovens, impregnated, coated or covered with soap or detergent.			
3401.10	Soap and organic surface-active products and preparations, in the form of bars, cakes, moulded pieces or shapes, and paper, wadding, felt and nonwovens, impregnated, coated or covered with soap or detergent:			
3401.11	For toilet use (including medicated products):			
3401.111	Medicated soap	15%	kg	
3401.112	Other, in the form of bars, cakes, moulded pieces or shapes	15%	kg	
3401.119	Other	15%	kg	
3401.19	Other:			
3401.191	In the form of bars, cakes, moulded pieces or shapes, for laundry and other household uses	15%	kg	
3401.199	Other			
3401.20	Soap in other forms:			
3401.201	Industrial soaps	15%	kg	
3401.209	Other	15%	kg	
			kg	
34.02	Organic surface-active agents (other than soap); surface active preparations, washing preparations (including auxiliary washing preparations) and cleaning preparations, whether or not containing soap, other than those of heading No. 34.01.			
3402.10	Organic surface-active agents, whether or not put up for retail sale:			
3402.101	For industrial use	15%	kg	
3402.109	Other	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3402.20	Preparations put up for retail sale:			
3402.201	Dish washing liquids	15%	kg	
3402.202	Other liquid detergents	15%	kg	
3402.203	Other detergents	15%	kg	
3402.204	Liquid detergents	15%	kg	
3402.205	Other bleaches	15%	kg	
3402.209	Other	15%	kg	
3402.90	Other:			
3402.901	Liquid detergents	5%	kg	
3402.902	Other detergents	5%	kg	
3402.909	Other	5%	kg	
34.03	Lubricating preparations (including cutting-oil preparations, bolt or nut release preparations, anti-rust or anti-corrosion preparations and mould release preparations, based on lubricants) and preparations of a kind used for the oil or grease treatment of textile materials leather, fur-skins or other materials, but excluding preparations containing, as basic constituents, 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals.			
3403.10	Containing petroleum oils or oils obtained from bituminous minerals.	15%	kg	
3403.90	Other	15%	kg	
3404.00	Artificial waxes and prepared waxes.	15%	kg	
34.05	Polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring, pastes and powders and similar preparations (whether or not in the forms of paper, wadding, felt, non-wovens, cellular plastics or cellular rubber, impregnated, coated or covered with such preparations), excluding waxes of heading No.3404.00.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3405.10	Polishes, creams and similar preparations for footwear or leather.	15%	kg	
3405.20	Polishes, creams and similar preparations for the maintenance of wooden furniture, floors or other woodwork.	15%	kg	
3405.30	Polishes and similar preparations for coachwork, other than metal polishes	15%	kg	
3405.40	Scouring pastes and powders and other scouring preparations	15%	kg	
3405.90	Other:			
3405.901	Metal polishes	15%	kg	
3405.909	Other	15%	kg	
34.06	Candles, tapers and the like:			
3406.001	Candles, of tallow	5%	kg	
3406.002	Other candles	5%	kg	
3406.009	Other	5%	kg	
34.07	Modelling pastes, including those put up for children's amusement; preparations known as "dental wax" or as "dental impression compounds", put up in sets, in packings for retail sale or in plates, horseshoe shapes, sticks or similar forms; other preparations for use in dentistry, with a basis of plaster (of calcined gypsum or calcium sulphate).			
3407.001	Modelling pastes	15%	kg	
3407.009	Other	15%	kg	

Chapter 35

Albuminoidal substances; modified starches; glues; enzymes

Notes.

1. This Chapter does not cover:

   (a) Yeasts (heading No. 21.02);

   (b) Blood fractions (other than blood albumin not prepared for therapeutic or prophylactic uses), medicaments or other products of Chapter 30;

   (c) Enzymatic preparations for pre-tanning (heading No. 3202.00);

   (d) Enzymatic soaking or washing preparations or other products of Chapter 34;

   (e) Hardened proteins (heading No.39.13); or

   (f) Gelatin products of the printing industry (Chapter 49).

2. For the purposes of heading No.35.05, the term "dextrins" means starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
35.01	Casein, caseinates and other casein derivatives; casein glues.			
3501.10	Casein	15%	kg	
3501.90	Other:			
3501.901	Casein glues	15%	kg	
3501.909	Other	15%	kg	
35.02	Albumins, albuminates and other albumin derivatives.			
3502.10	Egg albumin	15%	kg	
3502.90	Other	15%	kg	
3503.00	Gelatin (including gelatin in rectangular (including square) sheets, whether or not surface-worked or coloured) and gelatin derivatives; isinglass; other glues of animal origin, excluding casein glues of heading No. 35.01.	15%	kg	
3504.00	Peptones and their derivatives; other protein substances and their derivatives, not elsewhere specified or included; hide powder, whether or not chromed.	15%	kg	
35.05	Dextrins and other modified starches (for example, pre-gelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches.			
3505.10	Dextrins and other modified starches	15%	kg	
3505.20	Glues	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
35.06	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesives not exceeding a net weight of 1 kg.			
3506.10	Products suitable for use as glues or adhesives, put up for retail sale as glue or			
3506.90	adhesives, not exceeding a net weight 1 kg	15%	kg	
	Other	15%	kg	
35.07	Enzymes; prepared enzymes not elsewhere specified or included:			
3507.001				
3507.002	Enzymes	15%	kg	
3507.009	Prepared enzymes not elsewhere specified or included, for tenderizing meat	15%	kg	
	Other	15%	kg	

Chapter 36

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

Notes.

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2. The expression "articles of combustible materials" in heading No. 36.06 applies only to:

   (a) Metaldehyde, hexamethyleneteramine and similar substances, put up in form (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 or liquefied-gas fuels in containers of a kind use for filling or refilling cigarette or similar lighters and of a capacity not exceeding 30 cm^3; and

   (c) Resin torches, firelighters and the like.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3601.00	Propellent powders.	25%	kg	
3602.00	Prepared explosives, other than propellent powders.	25%	kg	
3603.00	Safety fuses; detonating fuses; percussion or detonating caps; igniters, electric detonators.	25%	kg	
36.04	Fireworks, signalling flares, rain rockets, fog signals and other pyrotechnic articles.			
3604.10	Fireworks	25%	kg	
3604.9	Other			
3604.901	Rain Rockets	25%	kg	
3604.902	Warning and distress signals	25%	kg	
3604.909	Other	25%	kg	
36.05	Matches, other than pyrotechnic articles of heading No.36.04.			
3605.001	In containers of 30 matches of less.	5%	kg in hundred containers	
3605.002	In containers of not more than 60 matches but more than 30 matches	5%	kg in hundred containers	
3605.003	In containers of not more than 70 matches but more than 60 matches	5%	kg in thousand matches	
3605.004	In containers of more than 70 matches	5%	kg in thousand matches	
36.06	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials as specified in Note 2 to this Chapter.			
3606.10	Liquid or liquefied-gas fuels in containers of a kind used for filling or refilling cigarette or similar lighters and of a capacity not exceeding 300 cm^3	25%	kg	
3606.90	Other	25%	kg	

Chapter 37

Photographic or cinematographic goods

Notes.

1. This Chapter does not cover waste or scrap materials.

2. In this Chapter the word "photographic" relates to a process which permits the formation of visible images directly or indirectly by the action of light or other forms of radiation on sensitive surfaces.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
37.01	Photographic plates and film in the flat, sensitized , unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs.			
3701.10	For X-ray	15%	kg	
3701.20	Instant print film	15%	kg	
3701.30	Other plates and film, with any side exceeding 255mm	15%	kg	
3701.90	Other	15%	kg	
37.02	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed.			
3702.001	For X-ray	15%	kg	
3702.002	Instant print film	15%	kg	
3702.003	Cinematograph film	15%	kg	
3702.009	Other	15%	kg	
3703.00	Photographic paper, paperboard and textiles, sensitized, unexposed.	15%	kg	
3704.00	Photographic plates, film, paper, paperboard and textiles, exposed but not developed.	15%	kg	
3705.00	Photographic plates, film, exposed and developed, other than cinematographic film.	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
37.06	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track.			
3706.10	Of a width of 35 mm or more	15%	kg	
3706.90	Other	15%	kg	
3707.00	Chemical preparations for photographic uses (other than varnishes, glues, adhesives and similar preparations); unmixed products for photographic uses, put up in measured portions or put up retail sale in a form ready for use.	15%	kg	

Chapter 38

Miscellaneous chemical products

Notes.

1. This Chapter does not cover:

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

      (1) Artificial graphite (heading No. 3801.00);

      (2) Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put as described in heading No. 38.08;

      (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 3813.00);

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

   (b) Mixtures of chemicals with foodstuffs or other substances with nutritive value, of a kind used in the preparation of human foodstuffs (generally heading No. 21.06).

   (c) Medicaments (heading 30.03 or 30.04).

2. Heading No. 38.23 includes the following goods which are not be classified in any other heading of the Nomenclature:

   (a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or alkaline-earth metals;

   (b) Fusel oil; Dippel's oil;

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

   (d) Stencil correctors and other correcting fluids put up in packings for retails sale; and

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3801.00	Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures.	15%	kg	
38.02	Activated carbon; activated natural mineral products; animal black including spent animal black.			
3802.10	Activated carbon	15%	kg	
3802.90	Other	15%	kg	
3803.00	Tall oil, whether or not refined.	15%	kg & litre	
3804.00	Residual lyes from the manufacture of wood pulp, whether or not concentrated, desugared or chemically treated, including lignin sulphonates, but excluding tall oil of heading No. 3803.00	15%	kg	
38.05	Gum, wood or sulphate turpentine and other terpenic oils produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine and other crude para-cymene; pine oil containing alphaterpineol as the main constituent.			
3805.10	Gum, wood or sulphate turpentine oils	15%	kg & litre	
3805.20	Pine oil	15%	kg & litre	
3805.90	Other	15%	kg & litre	
3806.00	Rosin and resin acids, and derivatives thereof; rosin spirit and rosin oils; run gums.	15%	kg	
3807.00	Wood tar; wood tar oils; wood creosote; wood naphtha; vegetable pitch; brewers' pitch and similar preparations based on rosin, resin acids or on vegetable pitch.	15%	kg & litre	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
38.08	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers).			
3808.10	Insecticides:			
3808.101	For use in agriculture as approved by the competent authority, whether or not in retail packages	5%	kg	
3808.102	Put up in forms or packings for retail sale or as preparations or articles	5%	kg	
3808.109	Other	5%	kg	
3808.20	Fungicides	5%	kg	
3808.30	Herbicides, anti-sprouting products and plant-growth regulators:			
3808.301	Herbicides	5%	kg	
3808.302	Anti-sprouting products	5%	kg	
3808.303	Plant growth regulators	5%	kg	
3808.40	Disinfectants:			
3808.401	Put up in forms or packings for retail sale or as preparations or articles	5%	kg	
3808.409	Other	5%	kg	
3808.90	Other:			
3808.901	Rodenticides, put up in forms or packings for retail sale or as preparations or articles	5%	kg	
3808.902	Other rodenticides	5%	kg	
3808.903	Other, put up in forms or packings for retail sale or as preparations or articles	5%	kg	
3808.909	Other	5%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
38.09	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included.			
3809.10	With a basis or amylaceous substances	15%	kg	
3809.90	Other	15%	kg	
3810.00	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods.	15%	kg	
3811.00	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils.	15%	kg	
38.12	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics.			
3812.10	Prepared rubber accelerators	15%	kg	
3812.20	Compound plasticisers for rubber or plastics	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3812.30	Anti-oxidising preparations and other compound stabilizers for rubber or plastics	15%	kg	
3813.00	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	15%	kg	
38.14	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers.			
3814.001	Thinners	15%	kg	
3814.009	Other	15%	kg	
3815.00	Reaction initiators, reaction accelerators and catalytic preparations, not elsewhere specified or included.	15%	kg	
3816.00	Refractory cements, mortars, concretes and similar compositions, other than products of heading No. 3801.00.	15%	kg	
3817.000	Mixed alkylbenzenes and mixed alkylnaphthalenes, other than those of heading No. 27.07 or 29.02.	15%	kg	
3818.00	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics.	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
3819.00	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals.	15%	kg	
38.20	Anti-freezing preparations and prepared de- icing fluids:			
3820.001	Anti-freezing preparations	15%	kg	
3820.002	Prepared de-icing fluids	15%	kg	
3821.00	Prepared culture media for development of micro-organisms.	15%	kg	
3822.00	Composite diagnostic or laboratory reagents, other than those of heading No. 30.02 or 30.66.	15%	kg	
38.23	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.			
3823.001	Prepared binders for foundry moulds or cores	15%	kg	
3823.002	Prepared additives for cements, mortars or concretes	15%	kg	
3823.003	Non-refractory mortars and concretes	15%	kg	
3823.009	Other	15%	kg	

Section VII
Plastics and articles; rubber and articles

Notes.

1. Goods put up in sets consisting of two or more separate constituents, some or all of which fall in this Section and are intended to be mixed together to obtain a product of Section VI or VII, are to be classified in the heading appropriate to that product, provided that the constituents are:

   (a) having regard to the manner in which they are put up, clearly identifiable as being intended to be used together without first being repacked;

   (b) presented together; and

   (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

2. Except for the goods of heading No. 39.18 or 39.19, plastics, rubber, and articles thereof, printed with motifs, characters or pictorial representations, which are not merely incidental to the primary use of the goods, fall in Chapter 49.

Chapter 39

Plastics and articles

Notes.

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

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

2. This Chapter does not cover:

(a) Waxes of heading No. 27.12 or 3404.00;

(b) Separate chemically defined organic compounds (Chapter 29);

(c) Heparin or its salts (heading No. 3001.00);

(d) Stamping foils of heading No. 32.12;

(e) Organic surface-active agents or preparations of heading No. 34.02;

(f) Run gums or ester gums (heading No. 3806.00);

(g) Synthetic rubber, as defined for the purposes of Chapter 40, or articles;

(h) Saddlery or harness (heading No. 4201.00) or trunks, suitcases, handbags or other containers of heading No. 42.02;

(ij) Plaits wickerwork or other articles of Chapter 46;

(k) Wall coverings of heading No. 4814.00;

(l) Goods of Section XI (textiles and textile articles);

(m) Articles of Section XII (for example, footwear, headgear, umbrellas, sun umbrellas, walking-sticks, whips, riding-crops or parts);

(n) Imitation jewellery of heading No. 7117.00;

(o) Articles of Section XVI (machines and mechanical or electrical appliances);

(p) Parts of aircraft or vehicles of Section XVII;

(q) Articles of Chapter 90 (for example, optical elements, spectacle frames, drawing instruments);

(r) Articles of Chapter 91 (for example, clock or watch cases);

(s) Articles of Chapter 92 (for example, musical instruments or parts);

(t) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, illuminated signs, prefabricated buildings);

(u) Articles of Chapter 95 (for example, toys, games, sports requisites); or

(v) Articles of Chapter 96 (for example, brushes, button, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils.

3. Headings Nos. 3901.00 to 3911.00 apply only to goods of a kind produced by chemical synthesis, falling in the following categories:

(a) Liquid synthetic polyolefins of which less 60% by volume distils at 300°C, after conversion to 1,013 millibars when a reduced-pressure distillation method is use (headings Nos. 3901.00 and 3902.00);

(b) Resins, not highly polymerized, of the coumaroneindene type (heading No. 3911.00);

(c) Other synthetic polymers with an average of at least 5 monomer units;

(d) Silicones (heading No. 3910.00);

(e) Resols (heading No. 3909.00) and other prepolymers.

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

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

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

5. Chemically modified polymers, that is those in which only appendages to the main polymer chain have been changed by chemical reaction, are to be classified in the heading appropriate to the unmodified polymer. This provision does not apply to graft copolymers.

6. In headings Nos. 3901.00 to 3914.00, the expression "primary forms" applies only to the following forms:

(a) Liquids and pastes, including dispersions (emulsions and suspensions) and solutions;

(b) Blocks of irregular shape, lumps, powders (including moulding powders), granules, flakes and similar bulk forms.

7. Heading No. 3915.00 does not apply to waste, parings and scrap of a single thermo-plastic material, transformed into primary forms (headings Nos. 3901.00 to 3914.00).

8. For the purposes of heading No. 39.17, the expression "tubes, pipes, and hoses" means hollow products, whether semi-manufactures or finished products, of a kind generally used for conveying, conducting or distributing gases or liquids (for example, ribbed garden hose, perforated tubes). This expression also includes sausage casings and other lay-flat tubing. However, except for the last-mentioned, those having an internal cross-section other than round, oval, rectangular (in which the length does not exceed 1.5 times the width) or in the shape of a regular polygon are not to be regarded as tubes, pipes, and hoses but as profile shapes.

9. For the purposes of heading No. 39.18, the expression "wall" or ceiling coverings of plastics" applies to products in rolls, of a width not less than 45 cm, suitable for wall or ceiling decoration, consisting of plastics fixed permanently on a backing of any material other than paper, the layer of plastics (on the face side) being grained, embossed, coloured, design-printed or otherwise decorated.

10. In headings Nos. 39.20 and 39.21, the expression "plates, sheets, film, foil and strip" applies only to plates, sheets, film, foil and strip (other than those of Chapter 54) and to blocks of regular geometric shape, whether or not printed or otherwise surface-worked, uncut or cut into rectangles (including squares) but not further worked (even if when so cut they become articles ready for use).

11. Heading No. 39.25 applies only to the following articles, not being products covered by any of the earlier headings of sub-Chapter II.

Subheading Note.

(a) Reservoirs, tanks (including septic tank), vats and similar containers, of a capacity exceeding 300 I;

(b) Structural elements used, for example, in floors, walls or partitions, ceilings or roofs;

(c) Gutters and fittings;

(d) Doors, windows and their frames and thresholds for doors;

(e) Balconies, balustrades, fencing, gates and similar barriers;

(f) Shutters, blinds (including Venetian blinds) and similar articles and parts and fittings;

(g) Large-scale shelving for assembly and permanent installation, for example, in shops, workshops, warehouses;

(h) Ornamental architectural features, for example, flutings, cupolas, dovecotes; and

(ij) Fittings and mountings intended for permanent installation in or on doors, windows, staircases, walls or other parts of buildings, for example, knobs, handles, hooks, brackets, towel rails, switch-plates and other protective plates.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
	I. PRIMARY FORMS			
3901.00	Polymers of ethylene, in primary forms.	10%	kg	
3902.00	Polymers of propylene or of other olefins, in primary forms.	10%	kg	
3903.00	Polymers of styrene, in primary forms.	10%	kg	
3904.00	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	10%	kg	
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.			
3905.001	Polymers of vinyl acetate	10%	kg	
3905.009	Other	10%	kg	
3906.00	Acrylic polymers in primary forms.	10%	kg	
3907.00	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	10%	kg	
3908.00	Polyamides in primary forms.	5%	kg	
3909.00	Amino-resins, phenolic resins and polyurethanes, in primary forms.	5%	kg	
3910.00	Silicones in primary forms.	10%	kg	
3911.00	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	5%	kg	
3912.00	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	5%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.			
3913.10	Alginic acid, its salts and esters	5%	kg	
3913.90	Other	5%	kg	
3914.00	Ion-exchangers based on polymers of headings Nos. 3901.00 to 39.13, in primary forms.	5%	kg	
	II. WASTE, PARINGS AND SCRAP; SEMI-MANUFACTURES; ARTICLES			
3915.00	Waste, parings and scrap, of plastics.	5%	kg	
3916.00	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	5%	kg	
39.17	Tubes, pipes and hoses, and fittings therefore (for example, joints, elbows, flanges), of plastics.			
3917.10	Artificial guts (sausage casings) of hardened protein or of cellulosic materials	5%	kg	
3917.20	Tubes, pipes and hoses, rigid:	5%	kg	
3917.201	PVC pipes	5%	kg	
3917.209	Other			
3917.30	Other tubes, pipes and hoses:			
3917.301	Garden hose	5%	kg	
3917.302	Electrical conduits and other piping, of PVC	5%	kg	
3917.303	Electrical conduits and other piping, other	5%	kg	
3917.309	Other	5%	kg	
3917.40	Fittings	5%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; walls or ceiling coverings of plastics, as defined in Note 9 to this Chapter.			
3918.10	Of polymers of vinyl chloride:			
3918.101	Tiles	5%	kg	
3918.109	Other	5%	kg	
3918.90	Of other plastics:			
3918.901	Tiles	5%	kg	
3918.909	Other	5%	kg	
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.			
3919.10	In rolls of a width not exceeding 20 cm	15%	kg	
3919.90	Other:			
3919.901	Having the characteristics of articles ready for use, or marked for cutting into such articles	15%	kg	
3919.909	Other	15%	kg	
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.			
3920.001	Having the characteristics of articles ready for use, or marked for cutting into such articles	10%	kg	
3920.009	Other	10%	kg	
39.21	Other plates, sheets, film, foil and strip, of plastics.			
3921.001	Having the characteristics of articles ready for use, or marked for cutting into such articles	10%	kg	
3921.009	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
39.22	Baths, showers-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cistern and similar sanitary ware, of plastics.			
3922.10	Baths, shower-baths and wash basins:			
3922.101	Baths and shower-baths	10%	kg	
3922.102	Wash-basins	10%	kg	
3922.20	Lavatory seats and covers	10%	kg	
3922.90	Other	10%	kg	
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.			
3923.10	Boxes, cases, crates and similar articles	10%	kg	
3923.20	Sacks and bags (including cones)	10%	kg	
3923.30	Carboys, bottles, flasks and similar articles:			
3923.301	Bottles	10%	kg	
3923.309	Other	10%	kg	
3923.40	Spools, cops, bobbins and similar supports	10%	kg	
3923.50	Stoppers, lids, caps and other closures:			
3923.501	Lids and caps	10%	kg	
3923.509	Other	10%	kg	
3923.90	Other:			
3923.901	Cups	10%	kg	
3923.909	Other	10%	kg	
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.			
3924.10	Tableware and kitchenware:			
3924.101	Cups, forks, knives, plates, spoons and tumblers	10%	kg	
3924.102	Drinking straws	10%	kg	
3924.109	Other	10%	kg	
3924.90	Other:			
3924.901	Ashtrays, buckets, coat-hangers, dustbins and flower pots	10%	kg	
3924.909	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
39.25	Builders' ware of plastics, not elsewhere specified or included.			
3925.10	Reservoirs, tanks, vats and similar containers, of a capacity exceeding 300 litres	10%	kg	
3925.20	Doors, windows and their frames and thresholds for doors	10%	kg	
3925.30	Shutters, blinds (including Venetian blinds) and similar articles and parts	10%	kg	
3925.90	Other:			
3925.901	Structural elements used in ceilings or roofs	10%	kg	
3925.902	Gutters	10%	kg	
3925.909	Other	10%	kg	
39.26	Other articles of plastics and articles of other materials of headings Nos. 3901.00 to 3914.00			
3926.10	Office or school supplies	10%	kg	
3926.20	Articles of apparel or clothing accessories (including gloves)	10%	kg	
3926.30	Fittings for furniture, coachwork or the like	10%	kg	
3926.40	Statuettes and other ornamental articles	10%	kg	
3926.90	Other:			
3926.901	Articles for use in laboratories	10%	kg	
3926.902	Transmission, conveyor and elevator belts	10%	kg	
3926.903	Beads, bolts, screws and washers	10%	kg	
3926.904	Covers for electrical switches and outlets and similar articles	10%	kg	
3926.905	Corners for suitcases, fasteners for handbags; handles	10%	kg	
3926.909	Other	10%	kg	

Chapter 40

Rubber and articles

Notes.

1. Except where the context otherwise requires, throughout the Nomenclature the expression "rubber" means the following products, whether or not vulcanised or hard: natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, synthetic rubber, facticse derived from oils, and such substances reclaimed.

2. This Chapter does not cover:

   (a) Goods of Sectioon XI (textiles and textile articles);

   (b) Footwear or parts thereof of Chapter 64:

   (c) Headgear or parts thereof (including bathing caps) of Chapter 65;

   (d) Mechanical or electrical appliances or parts thereof of Sectioon XVI (including electrical goods of all kinds), of hard rubber;

   (e) Articles of Chapters 90, 92, 94 or 96; or

   (f) Articles of Chapter 95 (other than sports gloves and articles of headings Nos. 40.11 to 40.13).

3. In headings Nos. 4001.00 to 4003.00 and 40.05, the expression "primary forms" applies only to the following forms:

   (a) Liquids and pastes (including latex, whether or not pre-vulcanised, and other dispersions and solutions);

   (b) Blocks of irregular shape, lumps, bales, powders, granules, crumbs and similar bulk forms.

4. In Note 1 to this Chapter and in heading No. 4002.00, the expression "synthetic rubber" applies to:

   (a) Unsaturated synthetic substances which can be irreversibly transformed by vulcanisation with sulphur into non-thermoplastic substances which, at a temperature between 18°C and 29°C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length. For the purposes of this test, substances necessary for the cross-linking, such as vulcanizing activators or accelerators, may be added; the presence of substances as provided for by Note 5 (b) (ii) and (iii) is also permitted. However, the presence of any substances not necessary for the cross-linking, such as extenders,

plasticisers and fillers, is not permitted.

(b) Thioplasts ™: and

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

5. (a) Headings Nos. 4001.00 to 4002.00 do not apply to any rubber or mixture of rubbers which has been compounded, before, or after coagulation, with:

(i) vulcanizing agents, accelerators, retarders or activators (other than those added for the preparation of pre-vulcanised rubber latex);

(ii) pigments or other colouring matter, other than those added solely for the purpose of identification;

(iii) plasticisers or extenders (except mineral oil in the case of oil-extended rubber), fillers, reinforcing agents, organic solvents or any other substances, except those permitted under (b);

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

(i) emulsifiers or anti-tack agents;

(ii) small amounts of breakdown products of emulsifiers;

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

6. For the purpose of heading No. 4004.00, the expression "waste, parings and scrap" means rubber waste, parings and scrap from the manufacture or working of rubber and rubber goods definitely not usable as such because of cutting-up, wear or other reasons.

7. Thread wholly of vulcanized rubber, of which any cross-sectional dimension exceeds 5 mm is to be classified as strip, rods or profile shapes, of heading No. 4008.00.

8. Heading No. 4010.00 includes conveyor or transmission belts or belting of textile fabric impregnated,

coated, covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or sheathed with rubber.

9. In headings Nos. 4001.00, 4002.00, 4003.00, 40.05 and 4008.00, the expressions “plates”, “sheets” and “strip” apply only to plates, sheets and strip and to blocks of regular geometric shape, uncut or simply cut to rectangular (including square) shape, whether or not having the character of articles and whether or not printed or otherwise surface-worked, but not otherwise cut to shape or further worked.

In heading no. 4008.00 the expression “rods” and “profile shapes” apply only to such products, whether or not cut to length or surface-worked but not otherwise worked.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
4001.00	Natural rubber, balata, gutta-percha, guayle, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	10%	kg	
4002.00	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading No. 4001.00 with any product of this heading, in primary forms or in plates, sheets or strip.	10%	kg	
4003.00	Reclaimed rubber in primary forms or in plates, sheets or strip.	10%	kg	
4004.00	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	10%	kg	
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.			
4005.001	Sheets for tyre repair	10%	kg	
4005.009	Other	10%	kg	
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, disc and rings), of unvulcanised rubber.	10%	kg	
4006.10	"Camel-back" strips for retreading rubber tyres	10%	kg	
4006.90	Other	10%	kg	
4007.00	Vulcanised rubber thread and cord.	10%	kg	
4008.00	Plates, sheets, strip, rods and profile shapes of vulcanized rubber other than hard rubber.	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
4009.00	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	10%	kg	
4010.00	Conveyor or transmission belts or belting, of vulcanized rubber.	10%	kg	
40.11	New pneumatic tyres, of rubber.			
4011.10	Of a kind used on motor cars (including station wagons and racing cars)	10% 10%	kg and No kg and No	
4011.20	Of a kind used on buses or lorries	10%	kg and No	
4011.30	Of a kind used on aircraft	10%	kg and No	
4011.40	Of a kind used on motorcycles	10%	kg and No	
4011.50	Of a kind used on bicycles			
4011.90	Other:			
4011.91	Having a “herring-bone” or similar tread:	10%	kg and No	
4011.911	For tractors	10%	kg and No	
4011.919	Other			
4011.99	Other:			
4011.991	For tractors	10%	kg and No	
4011.999	Other	10%	kg and No	
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, inter-changeable tyre treads and tyre flaps, of rubber.			
4012.10	Retreaded tyres:			
4012.101	Of a kind used on motor cars (including station wagons and racing cars)	10%	kg and No	
4012.102	Of a kind used on buses or lories	10%	kg and No	
4012.109	Other	10%	kg and No	
4012.20	Used pneumatic tyres:			
4012.201	For retreading and remoulding	10%	kg and No	
4012.209	Other	10%	kg and No	
4012.90	Other	10%	kg and No	
40.13	Inner tubes, of rubber.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
4013.10	Of a kind used on motor cars (including station wagons and racing cars), buses or lorries:			
4013.101	Of a kind used on motor cars (including station wagons and racing cars)	10%	kg and No	
4013.102	Of a kind used on buses or lorries	10%	kg and No	
4013.20	Of a kind used on bicycles	10%	kg and No	
4013.90	Other:			
4013.901	Of a kind used on motor cycles	10%	kg and No	
4013.909	Other	10%	kg and No	
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanized rubber other than hard rubber, with or without fittings of hard rubber.			
4014.10	Sheath contraceptives	10%	kg	
4014.90	Other	10%	kg	
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanized rubber other than hard rubber.			
4015.10	Gloves:			
4015.11	Surgical	10%	kg & pair	
4015.19	Other	10%	kg & pair	
4015.90	Other:			
4015.901	Articles of apparel	10%	kg	
4015.909	Other	10%	kg	
40.16	Other articles of vulcanised rubber other than hard rubber.			
4016.10	Of cellular rubber	10%	kg	
4016.90	Other:			
4016.91	Floor coverings and mats	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
4016.92	Erasers	10%	kg	
4016.93	Gaskets, washers and other seals	10%	kg	
4016.94	Boat or dock fenders, whether or not inflatable	5%	kg	
4016.95	Other inflatable articles	10%	kg	
4016.99	Other:			
4016.991	Rubber bands	10%	kg	
4016.999	Other	10%	kg	
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.			
4017.001	Hard rubber (for example, ebonite), in all forms, including waste and scrap	10%	kg	
4017.002	Articles of hard rubber	10%	kg	

Section VIII

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

Chapter 41

Raw hides and skins (other than furskins) and leather

Notes:

1. This Chapter does not cover:

   (a) Parings or similar waste, of raw hides or skins (heading No. 05.11);

   (b) Birdskins or parts of birdskins, with their feathers or down, or heading No. 0505.00 or 67.01; or

   (c) Hides or skins, with the hair or wool on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in Chapter 41, namely, raw hides and skins with the hair or wool on, of bovine animals (including buffalo), of equine animals, or sheep or lambs (except Aakhan, Broadtail, Caracul, Persian or similar lambs, Indian, Chinese, Mongolian or Tibetan lambs), of goats or kids (except Yemen, Mongolian or Tibetan goats and kids), of swine (including peccary) of chamois, of gazelle, of reindeer, of elk, of deer, of roebucks or of dogs.

2. Throughout the Nomenclature the expression “composition leather” means only substances of the kind referred to in heading No. 4111.00.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
41.01	Raw hides and skins of bovine or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.			
4101.001	Whole hides and skins of bovine animals, of a weight per skin not exceeding 8 kg when simply dried, 10 kg when dry-salted, or 14 kg when fresh, wet-salted or otherwise preserved	10%	kg	
4101.009	Other hides and skins of bovine or equine animals	10%	Kg	
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to this Chapter.			
4102.10	With wool on	10%	kg	
4102.20	Without wool on	10%	kg	
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to this Chapter.			
4103.10	Of goats or kids	10%	kg	
4103.20	Of reptiles	10%	kg	
4103.90	Other	10%	kg	
41.04	Leather of bovine or equine animals, without hair on, other than leather of heading No. 4108.00 or 4109.00.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
4104.001	Whole bovine skin leather, of a unit surface area not exceeding 28 square feet (2.6m²)	10%	kg	
4104.009	Other bovine leather and equine leather	10%	kg	
4105.00	Sheep or lamb skin leather, without wool on, other than leather or heading No. 4108.00 or 4109.00	10%	kg	
4106.00	Goat or kid skin leather, without hair on, other than leather of heading No. 4108.00 or 4109.00	10%	kg	
4107.00	Leather of other animals, without hair on, other than leather of heading No. 4108.00 or 4109.00	10%	kg	
4108.00	Chamois (including combination chamois) leather.	10%	kg	
4109.00	Patent leather, and patent laminated leather; metallised leather.	10%	kg	
4110.00	Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	10%	kg	
4111.00	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls.	10%	kg	

Chapter 42

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

Notes:

1. This Chapter does not cover:

   (a) Sterile surgical catgut or similar sterile structure materials (heading No. 30.06);

   (b) Articles of apparel or clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);

   (c) Made up articles of netting (heading No. 56.08);

   (d) Articles of Chapter 64;

   (e) Headgear or parts thereof of Chapter 65;

   (f) Whips, riding-crops or other articles of heading No. 6602.00;

   (g) Cuff-links, bracelets or other imitation jewellery (heading No. 7117.00);

   (h) Fittings or trimmings for harness, such as stirrups, bits, horse brasses and buckles, separately presented (generally Section XV);

   (ij) Strings, skins for drums or the like, or other parts of musical instruments (heading No. 92.09);

   (i) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings);

   (j) Articles of Chapter 95 (for example, toys games, sports requisites); or

   (k) Buttons, press-fasteners, snap-fasteners, press-studs, button moulds or other parts heading No. 96.06.

2. In addition to the provisions of Note 1 above, heading No. 42..02 does not cover:

   (a) Bags made of sheeting of plastics, whether or not printed, with handles, not designed for prolonged use (heading No. 39.23);

   (b) Articles of plaiting materials (heading No. 46.02);

   (c) Articles of precious metal, of metal clad with precious metal, of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71).

3. For the purposes of heading No. 42.03, the expression “articles of apparel and clothing accessories” applies, inter alia, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, but excluding watch straps (heading No. 91.13).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
4201.00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle cloths, saddle bags, dog coats and the like), or any material.	15%	kg	
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; traveling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials.			
4202.10	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels and similar containers;			
4202.101	Suit-cases, traveling-bags and brief-cases	15%	kg and No	
4202.109	Other	15%	kg and No	
4202.20	Handbags, whether or not with shoulder strap, including those without handle	15%	kg and No	
4202.30	Articles of a kind normally carried in the pocket or in the handbag;			
4202.301	Purses, spectacle cases and wallets	15%	kg and No	
4202.309	Other	15%	kg and No	
4202.90	Other	15%	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.			
4203.10	Articles of apparel	15%	kg	
4203.20	Gloves, mittens and mitts:			
4203.21	Specially designed for use in sports	15%	kg and pair	
4203.29	Other:			
4203.291	Industrial gloves	15%	kg and pair	
4203.299	Other	15%	kg	
4203.30	Belts and bandoliers.	15%	kg	
44203.40	Other clothing accessories	15%	kg	
4204.00	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for other technical uses. .	15%	kg	
4205.00	Other articles of leather or of composition leather	15%	kg.	
4206.00	Articles of gut (other than silk-worm gut,) of goldbeater's skin, of bladders or of tendons.	15%	kg.	

Chapter 43

Furskins and artificial fur; manufactures thereof

Notes:

1. Throughout the Nomenclature references to "furskins", other than to raw furskins of heading No. 4301.00, apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does not cover:

   (a) Birdskins or parts of birdskins, with their feathers or down (heading No. 0505.00 or 67.01);

   (b) Raw hides or skins, with the hair on, of Chapter 41 (see Note 1 (c) to that Chapter);

   (c) Gloves consisting of leather and furskin or of feather and artificial fur (heading No. 42.03);

   (d) Articles of Chapter 64;

   (e) Headgear or parts thereof of Chapter 65; or

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

3. Heading No. 43.03 includes furskins and parts thereof, assembled with the addition of other materials, and furskins and parts thereof, sewn together in the form of garments or parts or accessories of garments or in the form of other articles.

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

5. Throughout the Nomenclature the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving or knitting (generally, heading No. 58.01 or 60.01).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
4301.00	Raw furskins (including heads, tails, paws and other pieces or cuttings, sutable for furriers' use), other than raw hides and skins of heading No. 41.01, 41.02 or 41.03	15%	kg	
4302.00	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading No. 43.03.	15%	kg	
43.03	Articles of apparel, clothing, accessories and other articles of furskin			
4303.001	Articles and accessories for use in machinery or mechanical appliances or for industrial purposes	15%	kg	
4303.009	Other	15%	kg	
43.04	Artificial fur and articles thereof.			
4304.001	Artificial fur	15%	kg	
4304.002	Articles	15%	kg	

Section IX
Wood and articles of wood; wood charcoal, cork and articles of cork; manufactures of straw, of esparto or of other plaiting materials basketware and wickerwork

Chapter 44

Wood and articles of wood; wood charcoal

Notes:

1. This Chapter does not cover:

   (a) Wood, in chips, in shavings, crushed, ground or powered, or a king used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.11);

   (b) Bamboos or other plaiting materials of heading No. 1401.00;

   (c) Wood, in chips, in shavings, ground or powdered, of a kind used primarily in dyeing or in tanning (heading no. 14.04);

   (d) Activated charcoal (heading No. 38.02);

   (e) Articles of heading No. 42.02;

   (f) Goods for Chapter 46;

   (g) Footwear or parts thereof of Chapter 64;

   (h) Goods or Chapter 66 (for example, umbrellas and waling-sticks and parts thereof);

   (i) Goods of heading No. 6808.00;

   (j) Imitation jewellery of heading No. 7117.0;

   (k) Goods of Section XVI or Section XVII (for example, machine parts, cases, covers, cabinets for machines and apparatus and wheelwrights's wares);

   (l) Goods of Section XVIII (for example, clock cases and musical instruments and parts thereof);

   (m) Parts of firearms (heading No. 9305.00);

   (n) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

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

   (p) Articles of Chapter 96 (for example, smoking pipes and parts thereof, buttons, pencils) excluding bodies and handles, of wood, for articles of heading No. 96.03; or

   (q) Articles of Chapter 97 (for example, works of art).

2. In this Chapter, the expression "densified wood" means wood which has been subjected to chemical or physical treatment (being, in the case

of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Heading Nos. 4414.00 to 44.21 apply to articles of the respective descriptions of particle board or similar board, fibreboard, laminated wood or densified wood as they apply to such articles of wood.

4. Products of heading No. 44.10, 4411.00 or 44.12 may be worked to form the shapes provided for in respect of the goods of heading No. 44.09, curved, corrugated, perforated, cut or formed to shapes other than square or rectangular or submitted to any other operation provided it does not give them the character of articles of other headings.

5. Heading No. 44.17 does not apply to tools in which the blade, working edge, working surface or other working part is formed by any of the materials specified in Note 1 to Chapter 82.

6. For the purposes of this Chapter and subject to Notes 1 (b) and 1 (f) above, any reference to "wood" applies also to bamboo and other materials of a woody nature.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.			
4401.10	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	5%	kg	
4401.20	Wood in chips or particles	5%	kg	
4401.30	Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	5%	kg	
4402.00	Wood charcoal (including shell or nut charcoal), whether or not agglomerated	10%	kg	
44.03	Wood in the rough, whether or not stripped or bark or sapwood, or roughly squared.			
4403.001	Of coniferous species, treated with paint, stains, creosote or other preservatives	5%	kg and m^3	
4403.002	Of mahogany, treated with paint stains, creosote and other preservatives	5%	kg and m^3	
4403.003	Of other non-coniferous species, treated with paint, stains, creosote and other preservatives	5%	kg and m^3	
4403.004	Other, coniferous species	5%	kg and m^3	
4403.005	Other, mahogany	5%	kg and m^3	
4403.006	Other, non-coniferous species	5%	kg and m^3	
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture or walking-sticks, umbrellas, tool handles or the like; chipwood and the like.			

4404.001	Split poles, piles, pickets, stakes and sticks, or wood	5%	kg	
4404.009	Other	5%	kg	
4405.00	Wood wool; wood flour	5%	kg	
4406.00	Railway or tramway sleepers (cross-tiles) of wood.	10%	kg and m^3	
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planned, sanded or finger-jointed, of a thickness exceeding 6 mm.			
4407.001	Pitch-pine	5%	kg and m^3	
4407.002	Other, coniferous	5%	kg and m^3	
4407.003	Caribbean Cedar (cedrela ordorata)	5%	kg and m^3	
4407.004	Greenheart	5%	kg and m^3	
4407.005	Mahogany	5%	kg and m^3	
4407.006	Mova	5%	kg and m^3	
4407.009	Other	5%	kg and m^3	
44.08	Veneer sheets and sheets for plywood (whether or not spliced) and other wood sawn lengthwise, sliced or peeled, whether or not planed, sanded or finger-jointed, of a thickness not exceeding 6 mm.			
4408.001	Veneer sheets and sheets for plywood	10%	kg and m^3	
4408.009	Other	10%	kg and m^3	
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, whether or not planed, sanded or finger-jointed.			

4409.10	Coniferous:	10%	kg and m^3	
4409.101	Pitch-pine	10%	kg and m^3	
4409.109	Other	10%	kg and m^3	
4409.20	Non-coniferous:			
4409.201	Caribbean cedar (cedrela odorata)	10%	kg and m^3	
4409.202	Greenheart	10%	kg and m^3	
4409.203	Mahogany	10%	kg and m^3	
4409.204	Mora	10%	kg and m^3	
4409.209	Other	10%	kg and m^3	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
44.10	Particle board and similar board of wood or other ligneous materials, whether or not agglomerated with resins or other organic binding substances.			
4410.10	Of wood	10%	kg	
4410.90	Of other ligneous materials	10%	kg	
4411.00	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	10%	kg	
44.12	Plywood, veneered panels and similar laminated wood.			
4412.001	Plywood consisting solely of sheets of wood, each ply not exceeding 6 mm thickness	10%	kg and m^3	
4412.009	Other	10%	kg and m^3	
4413.00	Densified wood, in blocks, plates, strips or profile shapes.	10%	kg and m^3	
4414.00	Wooden frames for paintings, photographs, mirrors or similar objects.	10%	kg	
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood.			
4415.10	Cases, boxes, crates, drums and similar packings; cable-drums	10%	kg	
4415.20	Pallets, box pallets and other lad boards	10%	kg	
44.16	Casks, barrels, vats, tubs and other coppers' products and parts thereof, of wood, including staves.			
4416.001	Casks, barrels and puncheons, of oak	10%	kg	

4416.009	Other	10%	kg	
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood			
4417.001	Handles for axes, brooms, files, hammers, hoes, picks, rakes and shovels	10%	kg	
4417.002	Tools, tool bodies and other tool handles	10%	kg	
4417.003	Broom or brush bodies	10%	kg	
4417.009	Other	10%	kg	
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes.			
4418.10	Windows, French-windows and their frames	10%	kg	
4418.20	Doors and their frames and thresholds	10%	kg	
4418.30	Parquet panels	5%	kg	
4418.40	Shuttering for concrete constructional work	10%	kg	
4418.50	Shingles and shakes:			
4418.501	Shingles	5%	kg and thousand shingles	
4418.502	Shakes	10%	kg	
4418.90	Other:			
4418.901	Cellular wood panels, whether or not faced with based metal	10%	kg	
4418.909	Other	10%	kg	
4419.00	Tableware and kitchenware, of wood.	10%	kg	
44.20	Wood marquetry and inlaid wood; caskets and cases for jewllery or cutlery, and similar			

	articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.			
4420.10	Statuettes and other ornaments, of wood	20%	kg	
4420.90	Other:			
4420.901	Wood marquetry and inlaid wood	10%	kg and m^3	
4420.909	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
44.21	Other articles of wood.			
4421.10	Clothes hangers	10%	kg	
4421.90	Other:			
4421.901	Spools, cops, bobbins, sewing thread reels and the like, of turned wood	10%	kg	
4421.902	Roller blinds, rollers for spring blinds; spigots; wooden pegs and pins for footwear	10%	kg	
4421.903	Letters, figures, moulding patterns, templates; paving blocks; match splints; trellises and fencing panels; Venetian and other blinds; labels for horticulture; dowel pins	10%	kg	
4421.904	Capacity measures; ladders and steps	10%	kg	
4421.909	Other	10%	kg	

Chapter 45

Cork and articles of cork

Note.

1. This Chapter does not cover:

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

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

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SPECIAL RATES
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.			
4501.10	Natural cork, raw or simply prepared	10%	kg	
4501.90	Other	10%	kg	
4502.00	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	10%	kg	
45.03	Articles of natural cork.			
4503.001	Discs, washers and wafers for lining crown corks and other closures for bottles, jars and the like; stoppers including blanks with rounded edges	10%	kg	
4503.002	Bath, table, typewriter and other mats	10%	kg	
4503.003	Lifebuoys	10%	kg	
4503.009	Other	10%	kg	
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.			
4504.001	Agglomerated cork	10%	kg	
4504.002	Bottle corks and stoppers	10%	kg	
4504.009	Other articles of agglomerated cork	10%	kg	

Chapter 46

Manufactures of straw, of esparto or of other plaiting materials; baskets and wicker work

Notes:

1. In this Chapter the expression "plaiting materials" means materials in a state or form suitable for plaiting, interlacing or similar processes; it includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of other vegetable material (for example, raffia, narrow leaves or strips cut from broad leaves) or bark, unspun natural textile fibres, monofilament and strip and the like of plastics and strips of paper, but not strips of leather or composit8ion leather or of felt or nonwovens, human hair, horsehair, textile rovings or yarns, or monofilament and strip and the like of Chapter 54.

2. This Chapter does not cover:

   (a) Wall coverings of heading No. 4814.00;

   (b) Twine, cordage, ropes or cables, plaited or not (heading No. 56.07);

   (c) Footwear or headgear or parts thereof of Chapter 64 or 65;

   (d) Vehicles or bodies for vehicles of basket (Chapter 87); or

   (e) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings)

3. For the purpose of heading No. 46.01, the expression "plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands" means plaiting materials, plaits and similar products of plaiting materials, placed side by side and bound together, in the form of sheets, whether or not the binding materials are of spun textile materials.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SPECIAL RATES
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips, plaiting materials, plaits and similar products of plaiting materials, bound together in being finished articles (for example, mats, matting, screens).			
4601.10	Plaits and similar products of plaiting materials, whether or not assembled into strips	15%	kg	
4601.20	Mats, matting and screens of vegetable materials	15%	kg	
4601.90	Other:			
4601.901	Straw envelopes for bottles	15%	kg	
4601.909	Other	15%	kg	
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading No. 46.01; articles of loofah.			
4602.001	Handbags	15%	kg and No	
4602.009	Other	15%	kg	

Section X
Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard; paper and paperboard and articles thereof

Chapter 47

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

Note:

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
4701.00	Mechanical wood pulp.	Free	kg	
4702.00	Chemical wood pulp, dissolving grades	Free	kg	
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.	Free	kg	
4703.10	Unbleached	Free	kg	
4703.20	Semi-bleached or bleached	Free	kg	
47.04	Chemical wood pulp, sulphite, other than dissolving grades			
4704.10	Unbleached	Free	kg	
4704.20	Semi-bleached or bleached	Free	kg	
4705.00	Semi-chemical wood pulp.	Free	kg	
47.06	Pulps of other fibrous cellulosic material.			
4706.10	Cotton linters pulp	Free	kg	
4706.90	Other:			
4706.901	Pulp of bagasse	Free	kg	
4706.909	Other	Free	kg	
4707.00	Waste and scrap of paper or paperboard.	Free	kg	

Chapter 48

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

Notes:

1. This Chapter does not cover:

   (a) Articles of Chapter;

   (b) Stamping foils of heading No. 32.12;

   (c) Perfumed papers or papers impregnated or coated with cosmetics (Chapter 33);

   (d) Paper or cellulose wadding impregnated, coated or covered with soap or detergent (heading No. 34.01), or with polishes, creams or similar preparations (heading No. 34.05);

   (e) Sensitised paper or paperboard of headings Nos. 37.01 to 3704.00;

   (f) Paper-reinforced stratified sheeting of plastics, or one layer of paper or paperboard coated or covered with a layer of plastics, the latter constituting more than half the total thickness, or articles of such materials, other than wall coverings of heading No. 4814.00 (Chapter 39);

   (g) Articles of heading No. 42.02 (for example, travel goods);

   (h) Articles of Chapter 46 (manufacturers of plaiting material);

   (i) Paper yarn or textile articles of paper yarn (Section XI);

   (j) Articles of Chapter 64 or Chapter 65;

   (k) Abrasive paper or paperboard (heading No. 68.05) or paper or paperboard backed mica (heading No. 6814.00) (paper and paperboard coated with mica powder are, however to be classified in this Chapter);

   (l) Metal foil backed with paper of paperboard (Section XV);

   (m) Articles of heading No. 92.09; or

   (n) Articles of Chapter 95 (for example, toys, games, sports requisites) or Chapter 96 (for example, buttons.

2. Subject to the provisions of Note 6, headings Nos. 4801.00 to 48.05 include paper and paperboard which have been subjected to calendaring, super-calendering, glazing or similar finishing, false water-marking or surface sizing, and also paper, paperboard, cellulose wadding and webs or cellulose fibres, coloured or marbled throughout mass by any method. Except where heading No. 48.03 otherwise requires, these headings do not apply to paper, paperboard, cellulose wadding or webs of cellulose fibres which have been otherwise processed, for example, by coating or impregnation.

3. In this Chapter the expressing "newsprint" means uncoated paper of a kind used for the printing of newspapers, of which not less than 65% by weight of the total fibre content consists of wood fibres obtained by a mechanical process,

unsized or very lightly sized, having a smoothness on each side not exceeding 200 seconds Bekk, weighing not less than 40 g per square metre and not more than 57 g per square metre and having as ash content by weight not exceeding 8%.

4. In addition to hand-made paper and paperboard, heading No. 48.02 covers only paper and paperboard made mainly from bleached pulp or from pulp obtained by a mechanical process and satisfying any of the following criteria:

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

   (a) containing 10% or more of fibres obtained by a mechanical process, and

      1. weighing not more than 80 g/m², or

      2. coloured throughout the mass; or

   (b) containing more than 8% ash, and

      1. weighing not more than 80 g/m², or

      2. coloured throughout the mass; or

   (c) containing more than 3% ash and having a brightness of 60% or more (*) ; or

   (d) containing more than 3% but not more than 8% ash, having a brightness less than 60% (*), and a burst index equal to or less than 2.5 kPa/g/m²; or

   (e) containing 3% ash or less, having a brightness of 60% or more (*) and a burst index equal to or less than 2.5 kPa/g/m².

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

   (a) coloured throughout the mass; or

   (b) having a brightness of 60% or more (*), and

      1. a caliper of 225 micrometres (microns) or less, or

      2. a caliper more than 225 micrometres (microns) but not more than 508 micrometres (microns) and an ash content more than 3%; or

   (c) having a brightness of less than 60% (*) a caliper of 254 micrometres (microns) or less and an ash content more than 8%.

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

5. In this Chapter “draft paper and paperboard” means paper and paperboard of which not less than 80% by weight of the total fibre content consists of fibres obtained by the chemical sulphate or soda processes.

6. Paper, paperboard, cellulose wadding and webs of cellulose fibres answering to a description in two or more of the headings Nos. 4801.00 to 48.11 are to be classified under that one of such headings which occurs last in numerical order in the Nomenclature.

7. Headings Nos. 4801.00, 48.02, 48.04 to 48.08, 48.10 and 48.11 apply only to paper, paperboard, cellulose wadding and webs of cellulose fibres:

   (a) in strips or rolls of a width exceeding 15 m; or

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

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

8. For the purpose of heading No. 4814.00, the expression "wallpaper and similar wall coverings" applies on to:

   (a) Paper in rolls, of a width or not less than 45 cm and not more than 160 cm, suitable for wall or ceiling decoration:

      (i) Grained, embossed, surface-coloured, design-printed or otherwise surface-decorated (e.g., with textile flock), whether or not coated or covered with transparent protective plastics;

      (ii) With an uneven surface resulting from the incorporation of particles of wood, straw, etc.;

      (iii) Coated or covered on the face side with plastics, the layer of plastics being grained, embossed, coloured, design-printed or otherwise decorated; or

      (iv) Covered on the face side with plaiting material, whether or not bound together in parallel strands of woven;

   (b) Borders and friezes, of paper, treated as above, whether or not in rolls, suitable for wall or ceiling decoration;

   (c) Wall coverings of paper made up of several panels, in rolls or sheets, printed so as to make up a scene, design or motif when applied to a wall.

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

9. Heading No. 48.20 does not cover loose sheets or cards, cut to size, whether or not printed, embossed or perforated.

10. Heading No. 48.23 applies, *inter alia*, to perforated paper or paperboard cards for Jacquard or similar machines and paper lace.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
4801.00	Newsprint, in rolls or sheets.	15%	kg	
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and punch card stock and punch tape paper, in rolls or sheets, other than paper of heading No. 4801.00 or 48.03; hand-made paper and paperboard.			
4802.001	Paper for use in the printing industry	15%	kg	
4802.02	Hand-made paper and paperboard	15%	kg	
4802.003	Writing and printing paper	15%	kg	
4802.009	Other	15%	kg	
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured surface-decorated or printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 26 cm in unfolded state.			
4803.001	Wadding for use in the manufacture of sanitary towels and tampons	15%	kg	
4803.002	Toilet or facial tissue stock	15%	kg	
4803.003	Other cellulose wadding and webs	15%	kg	
4803.009	Other	15%	kg	
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading No. 48.02 or 48.03			
4804.001	Wrapping and packing paper	15%	kg	
4804.002	Other kraft paper	15%	kg	
4804.003	Kraft paperboard	15%	kg	

48.05	Other uncoated paper and paperboard, in rolls or sheets.			
4805.001	Paper	15%	kg	
4805.002	Paperboard	15%	kg	
4806.00	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	15%	kg	
48.07	Composite paper and paperboard (made by sticking flat layers of paper of paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.			
4807.10	Paper and paperboard, laminated internally with bitumen, tar for asphalt	15%	kg	
4807.90	Other	15%	kg	
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than that of heading No. 48.03 or 48.18.			
4808.10	Corrugated paper and paperboard, whether or not perforated:			
4808.101	Corrugated paperboard with glued flat surface sheets	15%	kg	
4808.109	Other	15%	kg	
4808.20	Sack kraft paper, creped or crinkled, whether or not embossed or perforated	15%	kg	
4808.30	Other kraft paper, creped or crinkled, whether or not embossed or perforated	15%	kg	
4808.90	Other	15%	kg	

4809.00	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils, or offset plates), whether or not printed, in rolls of a width exceeding 36 cm or in rectangular (including square) sheets with at least one side exceeding 36 cm in unfolded state.	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
48.10	Paper and paperboard, coated on one or both ides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-coloured, surface-decorated or printed, in rolls or sheets.			
4810.001	Paper and paperboard of a kind used for writing, printing or other graphic purposes	15%	kg	
4810.009	Other	15%	kg	
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of heading 48.03, 4809.00, 48.10 or 48.18			
4811.10	Tarred, bituminized or asphalted paper and paperboard	15%	kg	
4811.20	Gummed or adhesive paper and paperboard	15%	kg	
4811.30	Paper and paperboard coated, impregnated or cover with plastics (excluding adhesives)	15%	kg	
4811.40	Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	15%	kg	
4811.90	Other paper, paperboard, cellulose wadding and webs of cellulose fibres	15%	kg	
4812.00	Filter blocks, slabs and plates, of paper pulp.	15%	kg	
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes			
4813.10	In the form of booklets or tubes	15%	kg	
4813.20	In rolls of a width not exceeding 5 cm	15%	kg	
4813.90	Other	15%	kg	
4814.00	Wallpaper and similar wall coverings; window transparencies of paper.	15%	kg	

4815.00	Floor coverings on a base of paper or of paperboard, whether or not cut to size.	15%	kg and m²	
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No. 4809.00), duplicator stencils and offset plates, of paper, whether or not put up in boxes.			
4816.10	Carbon or similar copying papers	15%	kg	
4816.20	Self-copy paper	15%	kg	
4816.30	Duplicator stencils	15%	kg	
4816.90	Other	15%	kg	
4817.00	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.			
4817.10	Envelopes	15%	kg	
4817.20	Letter cards, plain post cards and correspondence cards	15%	kg	
4817.30	Boxes, pouches, wallets and writing compendiums, of paper and paperboard, containing an assortment of paper stationery	15%	kg	
48.18	Toilet paper, handkerchiefs, cleansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household, sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres.			
4818.10	Toilet paper	15%	kg	
4818.20	Handkerchiefs, cleansing or facial tissues and towels	15%	kg	
4818.30	Tablecloths and serviettes:	15%	kg	
4818.301	Tablecloths	15%	kg	
4818.302	Serviettes	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
4818.40	Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles:			
4818.401	Sanitary towels and tampons	15%	kg	
4818.402	Napkins and napkin liners for babies	15%	kg	
4818.409	Other	15%	kg	
4818.50	Articles of apparel and clothing accessories	15%	kg	
4818.90	Other	15%	kg	
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.			
4819.10	Carton, boxes and cases, of corrugated paper or paperboard	15%	kg	
4819.20	Folding cartons, boxes and cases , of non-corrugated paper or paperboard	15%	kg	
4819.30	Sacks and bags, having a base of a width of 40 cm or more:			
4819.301	Unprinted	15%	kg	
4819.309	Other	15%	kg	
4819.40	Other sacks and bags, including cones:			
4819.401	Unprinted	15%	kg	
4819.409	Other	15%	kg	
4819.50	Other packing containers, including record sleeves	15%	kg	
4819.60	Box files, letter trays, storage boxes and similar articles, of a kind used in offices, shops or the like	15%	kg	

48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.			
4820.10	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles	15%	kg	
4820.20	Exercise books	15%	kg	
4820.30	Binders, folders and file covers	15%	kg	
4820.40	Manifold business forms and interleaved carbon sets	15%	kg	
4820.50	Album for samples or for collections	15%	kg	
4820.90	Other	15%	kg	
4821.00	Paper or paperboard labels of all kinds, whether or not printed	15%	kg	
4822.00	Bobbins, spools, cops and similar support of paper pulp, paper or paperboard (whether or not perforated or hardened).	15%	kg	
48.23	Other paper, paperboard, cellulose wadding and webs or paper pulp, paper, paperboard, cellulose wadding or webs or cellulose fibres.			
4823.10	Gummed or adhesive papers, in strips or rolls	15%	kg	
4823.20	Filter paper and paperboard	15%	kg	
4823.30	Cards, not punched, or punched card machines, whether or not in strips	15%	kg	
4823.40	Rolls, sheets and dials, printed for self-recording apparatus	15%	kg	
4823.50	Other paper and paperboard, of a kind used for writing, printing or other graphic purposes	15%	kg	
4823.60	Trays, dishes, plates, cups and the like, of paper or paperboard			
4823.70	Moulded or pressed articles of paper pulp	15%	kg	
4823.90	Other:			
4823.901	Dress patterns, of paper	15%	kg	

4823.902	Trade advertising material of the British Virgin Islands	Free	kg	
4823.909	Other	15%	kg	

Chapter 49

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

Notes:

1. This Chapter does not cover:

   (a) Photographic negatives or positives on transparent bases (Chapter 37);

   (b) Maps, plans or globes, in relief, whether or not printed (heading No. 9023.00);

   (c) Playing cards or other goods of Chapter 95; or

   (d) Original engravings, prints or lithographs (heading No. 9702.00), postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery or the like of heading No. 9704.00, antiques or an age exceeding one hundred years or other articles of Chapter. 97

2. For the purpose of Chapter 49, the term "printed" also means reproduced by means of a duplicating machine, produced under the control of a computer, embossed, photographed, photocopied, thermocopied or typewritten.

3. Newspaper, journals and periodicals which are bound otherwise than in paper, and set or newspapers, journals or periodicals comprising more than one number under a singly cover are to be classified in heading No. 49.01 whether or not containing advertising material.

4. Heading No. 49.01 also covers:

   (a) A collection of printed reproduction of for example, works of art or drawings, with a relative text, put up with numbered pages in the form suitable for binding into one or more volumes;

   (b) A pictorial supplement accompanying, and subsidiary to, a bond 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.

5. Subject to Note 3 to this Chapter, heading No. 49.01 does not cover publications which are essentially devoted to advertising (for example, brochures, pamphlets, leaflets, trade catalogues, year books published by trade associations, tourist propaganda). Such publications are to be classified in heading No. 49.11.

6. For the purpose of heading No. 2903.00, the expression "children's picture books' means books for children in which the pictures form the principal interest and the next is subsidiary.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SPECIAL RATES
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.			
4901.10	In single sheets, whether or not folded	Free	kg	
4901.90	Other:			
4901.91	Dictionaries and encyclopedias, and serial installments thereof	Free	kg	
4901.99	Other	Free	kg	
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.			
4902.001	Newspapers	Free	kg	
4902.009	Other	Free	kg	
4903.00	Children's picture, drawing or colouring books	15%	kg	
4904.00	Music, printed or in manuscript, whether or not bound or illustrated.	Free	kg	
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.			
4905.10	Globes	15%	kg	
4905.90	Other:			
4905.91	In book form	Free	kg	
4905.99	Other	Free	kg	
4906.00	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; handwritten texts; photographic reproductions on sensitized paper and carbon copies of the foregoing.	Free	kg	
49.07	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.			

4907.001	Unused postage, revenue or similar stamps	Free	kg	
4907.002	Bank and currency notes	Free	kg	
4907.003	Cheque forms	15%	kg	
4907.009	Other	15%	kg	
4908.00	Transfers (decalcomanias).	15%	kg	
4909.00	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings			
4909.001	Printed or illustrated postcards	15%	kg	
4909.009	Other	15%	kg	
49.10	Calendars of any kind, printed, including calendar blocks.	15%	kg	
4910.001	Calendars for the British Virgin Islands Tourist Board	Free	kg	
4910.009	Other	15%	kg	
49.11	Other printed matter, including printed pictures and photographs.			
4911.001	Microcopies, anatomical, botanical and other instrumental charts and diagrams	15%	kg	
4911.002	Schematic maps	15%	kg	
4911.003	Calendar backs and window transparencies	15%	kg	
4911.004	Trade advertising materials of the British Virgin Islands	Free	kg	
4911.009	Other	15%	kg	

Section XI

Textile and textile articles

Notes:

1. This Section does not cover:

   (a) Animal brush making bristles or hair (heading No. 0502.00); horsehair or horsehair waste (heading No. 0503.00);

   (b) Human hair or articles of human hair (heading No. 0501.00, 6703.00 or 6704.00), except straining cloth of a kin commonly used in oil presses or the like (heading No. 5911.00);

   (c) Cotton linters or other vegetable materials of Chapter 14;

   (d) Asbestos of heading No. 2524.00 or articles of asbestos or other products of heading No. 6812.00 or 68.13;

   (e) Articles of heading No. 30.05 or 30.06 (for example, wadding, gauze, bandages and similar articles for medical, surgical, dental or veterinary purposes, sterile surgical suture materials);

   (f) Sensitised textiles of headings Nos. 37.01 to 3704.00;

   (g) Monofilament of which any cross-sectional dimensions exceeds 1mm or strip or the like (for example, artificial straw) of an apparent width exceeding 5 mm, or plastics (Chapter 39), or plaits or fabrics or other basketware or wicker-work of such monofilament or strip (Chapter 46);

   (h) Woven, knitted or crocheted fabrics, felt or nonwovens, impregnated, coated, covered or laminated with plastics, or articles thereof, of Chapter 39;

   (ij) Woven, knotted or crocheted fabrics, felt or nonwevens, impregnated, coated, covered or laminated with rubber, or articles thereof, of Chapter 40;

   (k) Hides or skins with their hair or wool on Chapter 41 or 43) or articles of furskins, artificial fur or articles thereof, of heading No. 43.03 or 43.04);

   (l) Articles of textile materials of heading No. 4201.00 or 42.02;

   (m) Products or articles of Chapter 48 (for example, cellulose wadding);

   (n) Footwear or parts of footwear, gaiters or leggings or similar articles of Chapter 64;

   (o) Hair-nets or other headgear or parts thereof of Chapter 65;

   (p) Goods of Chapter 67;

   (q) Abrasive-coated textile material (heading No. 68.05) and also carbon fibres or articles of carbon fibres of heading No. 6815.00;

(r) Glass fibres or articles of glass fibres, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

(s) Articles of Chapter 94 (for example, furniture, bedding, lamps and lighting fittings); or

(t) Articles of Chapter 95 (for example, toys games, sports requisites and nets).

2. (A) Goods classified in Chapter 50 to 55 or in heading No. 5809.00 or 5902.00 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates by weight over any other single textile material.

(B) For the purposes of the above rule:

(a) Gimped horsehair yarn (heading No. 5110.00) and metallised yarn (heading No. 5605.00) are to be treated as a single textile material the weight of which is to be taken as the aggregate of the weights of its components; for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) The choice of appropriate heading shall be effected by determining firs the Chapter and then the applicable heading within that Chapter, disregarding any materials not classified in that Chapter;

(c) When both Chapters 54 and 55 are involved with any other Chapter, Chapters 54 and 55 are to be treated as a single Chapter;

(d) Where a Chapter or a heading refers to goods of different textile materials, such materials are to be treated as a single textile material.

(C) The provisions of paragraphs (A) and (B) above apply also to the yarns referred to in No. 3, 4, 5 or 6 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below. Yarns (single, multiple (folded) or cabled) of the following descriptions are to be treated as "Twine, cordage, ropes and cables".

(a) Of silk or waste silk, measuring more than 20,000 decitex;

(b) Of man-made fibres (including yarn of two or more monofilaments of Chapter 54), measuring more than 10,000 decitex;

(c) Of true hemp or flax;

(i) Polished or glazed, measuring 1,429 decitex or more; or

(ii) Not polished or glazed, measuring more than 20,000 decitex;

(d) Of coir, consisting of three or more piles;

(e) Of other vegetable fibres, measuring more than 20,000 decitex; or

(f) Reinforced with metal thread.

(B) Exceptions:

(a) Yarn of wool or other animal hair and paper yarn, other than yarn reinforced with metal thread.

(b) Man-made filament two of Chapter 55 and mjulti-filament yarn without twist or with a twist of less than 5 turns per metre of Chapter 54;

(c) Silk worm gut of heading No. 5006.00, and monofilaments of Chapter 54;

(d) Metallised yarn of heading No. 5605.00 yarn reinforced with metal thread is subject to paragraph (A)(f) above; and

(e) Chemille yarn, gimped yarn and loop wale-yarn of heading No. 5606.00.

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

(a) On cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or
(ii) 125 g in other cases;

(b) In balls, hanks or skeins or a weight not exceeding:

(i) 85 g in the case of man-made filament yarn or less than 3,000 decitex, silk or silk waste;

(ii) 125 g in the case of all other yarns of less than 2,000 decitex; or

(iii) 500 g in other cases.

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

(i) 85 g in the case of silk, waste silk or man-made filament yarn; or

(ii) 125 g in other cases.

(B) Exceptions:

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

(i) Single yarn of wool or fine animal hair, unbleached; and

(ii) Single yarn of wool or fine animal hair, bleached, dyed or printed, measuring more than 5,000 decitex;

(b) Multiple (folded) or cabled yarn, unbleached:

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

(ii) Of other textile material except wool or fine animal hair, in hanks or skeins,

(c) Multiple (folded) or cabled yarn of silk or wasted silk, bleached, dyed or printed, measuring 133 decitext or less; and

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

(i) In cross-reeled hands or skeins; or
(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

5. For the purposes of headings No. 52.04, 54.01 and 55.08 the expression "sewing thread" means multiple (folded) or cabled yarn:

(a) Put up on supports (for example, reels tubes) of a weight (including support) not exceeding 1,000g;

(b) Dressed; and
(c) With a final "Z" twist.

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

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

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

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

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

(a) Cut otherwise than into squares or rectangles;

(b) Produced in the finished state, ready for use (or merely needing separation by cutting dividing threads) without sewing or other working (for example, certain dusters, towels, table cloths, scraf squares, blankets);

(c) Hemmed or with rolled edges, or with a knotted fringe at any of the edges, but excluding fabrics the cut edges of which have been prevented from unraveling by whipping or by other simple means:

(d) Cut to size and having undergone a process of drawn thread work;

(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more textiles assembled in layers, whether or not padded);

(f) Knitted or crocheted to shape, presented in the form of a number of items in the length.

8. Chapters 50 to 55 and, except where the context otherwise requires, Chapters 56 to 60, do not apply to goods made up within the meaning of

9. Note 7 above. Chapters 50 to 55 do not apply to goods of Chapters 56 to 59.

10. The woven fabrics of Chapters 50 to 55 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

11. Elastic products consisting of textile materials combined with rubber threads are classified in this Section.

12. For the purposes of this Section, the expression "impregnated" includes "dipped".

13. For the purposes of this Section, the expression "polyamides" includes "aramids".

14. Unless the context otherwise requires, textile garments of different headings are to be classified in their own headings even if put up in sets for retail sale.

Subheading Notes:

1. In this Section and, where applicable, throughout the Nomenclature, the following expressions have the meaning thereby assigned to them:

   (a) *Elastomeric yarn*

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

   (b) *Unbleached yarn*

   Yarn which:

   (i) has the natural color of its constituent fibres and has not been bleached, dyed (whether or not in the mass) or printed; or

   (ii) is of indeterminate color ("gray yarn"), manufactured from garneted stock.

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

   (c) *Bleached yarn*

   Yarn which:

   (i) has undergone a bleaching process, is made of bleached fibres or, unless the context otherwise requires, has been dyed white (whether or not in the mass) or treated with a white dressing;

   (ii) consists of a mixture of unbleached and bleached fibres; or

   (ii) is multiple (folded) or cabled and consists of unbleached and bleached yarns.

   (d) *Coloured (dyed or printed) yarn*

   Yarn which:

   (i) is dyed (whether or not in the mass) other than white or in a fugitive colour, or printed, or made from dyed or printed fibres;

   (ii) consists of a mixture of dyed fibres of different colours or of a mixture of unbleached or bleached fibres with coloured fibres (marl or mixture yarns), or is printed in one or more

colors at intervals to give the impression of dots;

(iii) is obtained from silver or rovings which have been printed; or

(iv) is multiple (folded) or cabled and consists of unbleached or bleached yarn and coloured yarn.

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

(e) *Unbleached woven fabric*

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

(f) *Bleached woven fabric*

Woven fabric which:

(i) Has been bleached or, unless the context otherwise requires, dyed white or treated with a white dressing, in the piece;

(ii) Consists of bleached yarn; or

(iii) Consist of unbleached and bleached yarn.

(g) *Dyed woven fabric*

Woven fabric which:

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

(ii) consists of coloured yarn of a single uniform colour.

(h) *Woven fabric of yarns of different colours*

Woven fabric (other than printed woven fabric) which:

(i) consists of yarns of different colours or yarns of different shades of the same colour (other than the natural colour of the constituent fibres);

(ii) consists of unbleached or bleached yarn and coloured yarn; or

(iii) consists of marl or mixture yarns.

(In all cases, the yarn used in selvedges and piece ends is not taken into consideration).

(ij) *Printed woven fabric*

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

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

The process of mercerization does not affect the classification of yarns or fabrics within the above categories.

(k) *Plain weave*

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

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

(B) For the application of this rule:

(a) Where appropriate, only the part which determines the classification under Interpretative Rule 3 shall be taken into account;

(b) In the case of textile products consisting of a ground fabric and a pile of looped surface no account shall be taken of the ground fabric;

(c) In the case of embroidery of heading No. 5810.00 only the ground fabric shall be taken into account. However, embroidery without visible ground shall be classified with reference to the embroidering threads alone.

Chapter 50

Silk

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
5001.00	Silk-worm cocoons suitable for reeling.	10%	kg	
5002.00	Raw silk (not thrown).	10%	kg	
50.03	Silk waste (including cocoons unsuitable for reeling, yarn wasted and garneted stock).	10%	kg	
5003.10	Not carded or combed	10%	kg	
5003.90	Other	10%	kg	
5004.00	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	10%	kg	
5005.00	Yarn spun from silk waste, not put up for retail sale	10%	kg	
5006.00	Silk yarn and yarn spun from silk waste, put up for retail sale, silk-worm gut.	10%	kg	
5007.00	Woven fabrics of silk or of silk waste.	10%	kg and m^2	

Chapter 51

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

Note

1. Throughout the Nomenclature:

   (a) "Wool" means the natural fibre grown by sheep or lambs;

   (b) "Fine animal hair" means the hair of alpaca, llama, vicuna, camel, yak, Angora,Tibetan, Kashmir or similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria or musk-rat;

   (c) "Coarse animal hair" means the hair of animals not mentioned above, excluding brush-making hair and bristles (heading No. 0502.00) and horsehair (heading No. 0503.00)

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
51.01	Wool, not carded or combed.			
5101.10	Greasy, including fleece-washed wool	10%	kg	
5101.20	Degreased, not carbonised	10%	kg	
5101.30	Carbonised	10%	kg	
51.02	Fine or coarse animal hair, not carded or combed.			
5102.10	Fine animal hair	10%	kg	
5101.20	Coarse animal hair	10%	kg	
51.03	Waste of wool or of fine or coase animal hair, including yarn waste but excluding garneted stock.			
5103.001	Noils of wool or of fine animal hair	10%	kg	
5103.009	Other	10%	kg	
5104.00	Garnetted stock of wool or of fine or coarse animal hair.	10%	kg	
5105.00	Wool and fine or coarse animal hair, carded or combed (including wool in fragments).	10%	kg	
5106.00	Yarn of carded wool, not put up for retail sale.	10%	kg	
5107.00	Yarn of combed wool, not put up for retail sale.	10%	kg	
5108.00	Yarn of fine animal hair (Carded or Combed), not put up for retail sale	10%	kg	
5109.00	Yarn of wool or of fine animal hair, put up for retail sale	10%	kg	
5110.00	Yarn of coarse animal hair or of horsehair (including gimped horsehair			

	yarn) whether or not put up for retail sale			
5111.00	Woven fabrics of carded wool or of carded fine animal hair.	10%	kg	
5112.00	Woven fabrics of combed wool or of combed fine animal hair.	10%	kg and m²	
51.13	Woven fabrics of coarse animal hair or of horse hair.	10%	kg and m²	
5113.001	Canvas or sail cloth	5%	kg and m²	
5113.009	Other	10	kg and m²	

Chapter 52

Cotton

Subheading Note.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
52.01	Cotton, not carded or combed			
5201.001	Sea Island cotton	10%	kg	
5201.009	Other	10%	kg	
5202.00	Cotton waste (including yarn waste and garneted stock).	10%	kg	
5203.00	Cotton, carded or combed.	10%	kg	
52.04	Cotton sewing thread, whether or not put up for retail sale			
5204.01	Not put up for retail sale	10%	kg	
5204.02	Put up for retail sale	10%	kg	
5205.00	Cotton yarn (other than sewing thread), containing 85% or more by weight of cotton, not put up for retail sale	10%	kg	
5206.00	Cotton yarn (other than sewing thread), containing less than 85% by weight of cotton, not put for retail sale	10%	kg	
52.07	Cotton yarn (other than sewing thread) put up for retail sale.			
5207.10	Containing 85% or more by weight of cotton	10%	kg	
5207.90	Other	10%	kg	
52.08	Woven fabrics of cotton, containing 85% or more by weight of cotton, weighing not more than 200 g/m²			
5208.10	Unbleached:			
5208.101	Sea Island cotton	10%	kg and m²	
5208.109	Other	10%	kg and m²	

5208.20	Bleached:			
5208.209	Sea Island cotton	10%	kg and m²	
5208.209	Other	10%	kg and m²	
5208.30	Dyed:			
5208.301	Sea Island cotton	10%	kg and m²	
5208.309	Other	10%	kg and m²	
5208.40	Of yarns of different colours:			
5208.401	Sea Island cotton	10%	kg and m²	
5208.409	Other	10%	kg and m²	
5208.50	Printed:			
5208.501	Sea Island cotton	10%	kg and m²	
5208.509	Other	10%	kg and m²	
52.09	Woven fabrics of cotton, containing 85% or more by weight of cotton weighing more than 200 g/m²			
5209.10	Unbleached:			
5209.101	Sea Island cotton	10%	kg and m²	
5209.109	Other	10%	kg and m²	
5209.20	Bleached:			
5209.201	Sea Island cotton	10%	kg and m²	
5209.209	Other	10%	kg and m²	
5209.30	Dyed:			
5209.301	Sea Island cotton	10%	kg and m²	
5209.309	Other	10%	kg and m²	
5209.40	Of yarns of different colours:			
5209.401	Denim	10%	kg and m²	
5209.402	Sea Island cotton	10%	kg and m²	

5209.409	Other	10%	kg and m²	
5209.50	Printed:			
5209.501	Sea Island cotton	10%	kg and m²	
5209.509	Other	10%	kg and m²	
52.10	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².			
5210.10	Unbleached	10%	kg and m²	
5210.20	Bleached	10%	kg and m²	
5210.30	Dyed	10%	kg and m²	
5210.40	Of yarns of different colours	10%	kg and m²	
5210.50	Printed	10%	kg and m²	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
52.11	Woven fabrics of cotton, containing less than 85% by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m²	10%	kg and m²	
5211.10	Unbleached	10%	kg and m²	
5211.20	Bleached	10%	kg and m²	
5211.30	Dyed	10%	kg and m²	
5211.40	Of yarns of different colours:			
5211.401	Denim	10%	kg and m²	
5211.409	Other	10%	kg and m²	
5211.50	Printed			
52.12	Other woven fabrics of cotton.			
5212.001	Unbleached	10%	kg and m²	
5212.002	Bleached	10%	kg and m²	
5212.003	Dyed	10%	kg and m²	
5212.004	Of yarns of different colours	10%	kg and m²	
5212.005	Printed	10%	kg and m²	
5212.006	Canvas or sail cloth	10%	kg and m²	

Chapter 53

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garneted stock).			
5301.10	Flax, raw or retted	10%	kg	
5301.20	Flax, broken, scotched, hackled or otherwise processed, but not spun	10%	kg	
5301.30	Flax tow and waste	10%	kg	
53.02	True hemp (Cannabis sativa L.) raw or processed but not spun; tow and waste of true hemp (including yarn waster and garneted stock).			
5302.10	True hemp, raw or retted	10%	kg	
5302.90	Other	10%	kg	
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garneted stock).			
5303.10	Jute and other textile bast fibres, raw or retted	10%	kg	
5303.90	Other	10%	kg	
53.04	Sisal and other textile fibres of the genus Agave, raw or processed but not spun; tow and waste of these fibres (including yarn waste and garneted stock).			
5304.10	Sisal and other textile fibres of the genus Agave, raw	10%	kg	
5304.90	Other	10%	kg	

53.05	Coconut, abaca (Manila hemp or Musa *textilis Nee*), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garneted stock).			
5305.001	Coconut fibres (coir) raw	10%	kg	
5305.002	Coconut fibres (coir) processed	10%	kg	
5305.003	Abaca (Manila hemp) raw	10%	kg	
5305.004	Abaca (Manila hemp) processed	10%	kg	
5305.005	Other vegetable textile fibres, raw or processed but not spun	10%	kg	
5305.006	Waste of coconut fibres (including yarn wasted and garneted stock)	10%	kg	
5305.007	Waste of abaca Manila hemp (including yarn waste and garneted stock)	10%	kg	
5305.009	Other	10%	kg	
53.06	Flax yarn.			
5306.001	Not put up for retain sale	10%	kg	
5306.002	Put up for retail sale	10%	kg	
5307.00	Yarn of jute or of other textile bast fibres of heading No. 53.03.	10%	kg	
5308.00	Yarn of other vegetable textile fibres; paper yarn	10%	kg	
5309.00	Woven fabrics of flax.	10%	kg and m²	
5310.00	Woven fabrics of jute or of other textile bast fibres of heading No. 53.03.	10%	kg and m²	
5311.00	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	10%	kg and m²	

Chapter 54

Man-made filaments

Notes:

1. Throughout the Nomenclature, the term "man-made fibres: means stable fibres and filaments or organic polymers produced by manufacturing processes, either:

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

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

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

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.			
5401.10	Of synthetic filaments:			
5401.101	Not put up for retail sale	10%	kg	
5401.102	Put up for retail sale	10%	kg	
5401.20	Of artificial filaments:			
5401.201	Not put up for retail sale	10%	kg	
5402.202	Put up for retail sale	10%	kg	
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.			
5402.001	Textured yarn	10%	kg	
5402.009	Other	10%	kg	
5403.00	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial mono-filament of less than 67 decitex.	10%	kg	
5404.00	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	10%	kg	
5405.00	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	10%	kg	
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.			
5406.10	Synthetic filament yarn	10%	kg	
5406.20	Artificial filament yarn	10%	kg	

5407.00	Woven fabrics of synthetic filament			
	yarn, including woven fabrics obtained from materials of heading No. 5404.00.	10%	kg and m²	
5408.00	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading No. 5405.00.	10%	kg and m²	
5408.01	Canvas and sail cloth	5%	kg and m²	

Chapter 55

Man-made staple fibres

Note:

1. Headings Nos. 5501.00 and 5502.00 apply only to man-made filament tow, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specifications:

   (a) Length of tow exceeding 2 m;

   (b) Twist less than 5 turns per metre;

   (c) Measuring per filament less than 67 decitex;

   (d) Synthetic filament tow only: the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of this length;

   (e) Total measurement of tow more than 20,000 decitex.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
5501.00	Synthetic filament tow.	10%	kg	
5502.00	Artificial filament tow.	10%	kg	
5503.00	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	10%	kg	
5504.00	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	10%	kg	
55.05	Waste (including noils, yarn waste and garneted stock) of man-made fibres.			
5505.10	Of synthetic fibres	10%	kg	
5505.20	Of artificial fibres	10%	kg	
5506.00	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	10%	kg	
5507.00	Artificial staple fibres, carded, combed or otherwise processed for spinning.	10%	kg	
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.			
5508.10	Of synthetic staple fibres:			
5508.101	Not put up for retail sale	10%	kg	
5508.102	Put up for retail sale	10%	kg	
5508.20	Of artificial staple fibres:			
5508.201	Not put up for retail sale	10%	kg	
5508.202	Put up for retail sale	10%	kg	
5509.00	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	10%	kg	
5510.00	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	10%	kg	
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	10%	kg	
5511.001	Of synthetic staple fibres	10%	kg	
5511.002	Of artificial staple fibres	10%	kg	

55.12	Woven fabrics of synthetic staple fibres, containing 85% or more by weight of synthetic staple fibres.			
5512.10	Containing 85% or more by weight of polyester staple fibres	10%	kg and m²	
5512.20	Containing 85% or more by weight of acrylic or modacrylic staple fibres.	10%	kg and m²	
5512.90	Other	10%	kg and m²	
55.13	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².			
5513.001	Of polyester staple fibres	10%	kg and m²	
5513.002	Of other synthetic staple fibres	10%	kg and m²	
55.14	Woven fabrics of synthetic staple fibres, containing less than 85% by weight of such fibres, mixed mainly or solely with cotton, or a weight exceeding 170 g/m².			
5514.001	Of polyester staple fibres	10%	kg and m²	
5514.002	Of other synthetic fibres	10%	kg and m²	
5515.00	Other woven fabrics of synthetic staple fibres.	10%	kg and m²	
55.16	Woven fabrics of artificial staple fibres.			
5516.10	Containing 85% or more by weight of artificial staple fibres.	10%	kg and m²	
5516.20	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with man-made filaments.	10%	kg and m²	
5516.30	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with wool or fine animal hair.	10%	kg and m²	
5516.40	Containing less than 85% by weight of artificial staple fibres, mixed mainly or solely with cotton.	10%	kg and m²	
5516.90	Other	10%	kg and m²	

Chapter 56

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

Notes:

1. This Chapter does not cover:

   (a) Wadding, felt or nonwovens, impregnated, coated or covered with substances or preparations (for example, perfumes or cosmetics of Chapter 33, soaps or detergents of heading No. 34.01, polishes, creams or similar preparations of heading No. 34.05, fabric softeners of heading No. 38.09) where the textile material sis present merely as a carrying medium;

   (b) Textile products of heading No. 5811.00;

   (c) Natural or artificial abrasive powder or grain, on the backing of felt or nonwovens (heading No. 68.05);

   (d) Agglomerated or reconstituted mica, on a backing of felt or nonwovens (heading No. 6814.00); or

   (e) Metal foil on a backing of felt or nonwovens (Section XV).

2. The term "felt" includes needleloom felt and fabrics consisting of a web of textile fibres in cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

3. Headings No. 5602.00 and 5603.00 cover respectively felt and nonwovens, impregnated, coated, covered or laminated with plastic or rubber whatever the nature of these materials (compact of cellular).

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
56.01	Wadding Of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.			
5601.10	Sanitary towels and tampons, napkins and napkin liners or babies and similar sanitary articles, of wadding:			
5601.101	Sanitary towels and tampons	10%	kg	
5601.109	Other	10%	kg	
5601.20	Wadding: other articles of wadding:			
5601.201	Wadding for use in the manufacture of sanitary towels and tampons	10%	kg	
5601.202	Rolls of wadding for cigarette filter tips	10%	kg	
5601.208	Other wadding	10%	kg	
5601.209	Other articles of wadding	10%	kg	
5601.30	Textile flock and dust and mill neps	10%	kg	
5602.00	Felt, whether or not impregnated, coated, covered or laminated.	10%	kg	
5603.00	Nonwovens, whether or not impregnated, coated, covered or laminated.	10%	kg and m^2	
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No. 5404.00 or 5405.00, impregnated, coated, covered or sheathed with rubber or plastics.			
5604.10	Rubber thread and cord, textile covered	10%	kg	
5604.20	High tenacity yarn of polyesters, of nylon or other polyamides or of viscose rayon, impregnated or coated	10%	kg	
5604.90	Other	10%	kg	
5605.00	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No. 5404.00 or 5405.00, combined with metal in the form of thread, strip or powder or covered with metal.	10%	kg	
5606.00	Gimped yarn, and strip and the like of heading No. 5404.00 or 5405.00, gimped (other than			

	those of heading No. 5605.00 and timped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	10%	kg	
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics.			
5607.001	Twine and ropes	10%	kg	
5607.009	Other	10%	kg	
56.08	Knotted netting of twine, cordage of rope, made up fishing nets and other made up nets, of textile materials.			
5608.10	Of man-made textile materials:			
5608.111	Made-up fishing nets.	Free	kg	
5608.112	Net shopping bags	10%	kg	
5608.119	Other	10%	kg	
5608.90	Other:			
5608.901	Made-up fishing nets	Free	kg	
5608.902	Net Shopping bags	10%	kg	
5608.909	Other	10%	kg	
5609.00	Articles of yarn, strip or the like of heading No. 5404.00 or 5405.00, twine, cordage, rope or cables, not elsewhere specified or included.	10%	kg	

Chapter 57

Carpets and other textile floor coverings

Notes:

1. For the purposes of this Chapter, the term "carpets and other textile floor coverings" means floor covering in which textile materials serve as the exposed surface of the article when in use and includes articles having the characteristics of textile floor coverings but intended for use for other purposes.

2. This Chapter does not cover floor covering underlays.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.			
5701.10	Of wool or fine animal hair	10%	kg and m²	
5701.90	Of other textile materials	10%	kg and m²	
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kalem", "Schumacks", "Karamanie" and similar hand-woven rugs.			
5702.001	"Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs	10%	kg and m²	
5702.002	Floor coverings of coconut fibres (coir)	10%	kg and m²	
5702.003	Other carpets and floor coverings of wool or fine animal hair	10%	kg and m²	
5702.004	Other carpets and floor coverings of man-made textile materials	10%	kg and m²	
5702.09	Other	10%	kg and m²	
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.			
5703.01	Of wool or fine animal hair	10%	kg and m²	
5703.20	Of nylon or other polyamides	10%	kg and m²	
5703.03	Of other man-made textile materials	10%	kg and m²	
5703.90	Of other textile materials	10%	kg and m²	
5704.00	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	10%	kg and m²	
5705.00	Other carpets and other textile floor coverings, whether or not made up.	10%	kg and m²	

Chapter 58

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

Notes.

1. This Chapter does not apply to textile fabrics referred to in Note 1 to Chapter 59, impregnated, coated, covered or laminated, or to other goods of Chapter 59.

2. Heading No. 58.01 also includes woven weft pile fabrics which have not yet had the floats cut, at which stage they have no pile standing up.

3. For the purposes of heading No. 58.03, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

4. Heading No. 58.04 does not apply to knotted net fabrics of twine, cordage or rope, of heading No. 56.08.

5. For the purposes of heading No. 5806.00, the expression "narrow woven fabrics" means:

   (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or otherwise made) 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 with woven fringes are to be classified in heading No. 5808.00.

6. In heading No. 58.10, the expressions "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 does not apply to needlework tapestry (heading No. 5805.00).

7. In addition to the products of heading No. 5809.00, this Chapter also includes articles made of metal thread and a kind used in apparel, as furnishing fabrics or for similar purposes.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading No. 58.02 or 5806.00			
5801.10	Of wool or fine animal hair	10%	kg and m²	
5801.20	Of cotton	10%	kg and m²	
5801.30	Of man-made fibres	10%	kg and m²	
5801.90	Of other textile materials	10%	kg and m²	
58.02	Terry toweling and similar woven terry fabrics, other than narrow fabrics of heading No. 5806.00; tufted textile fabrics, other than products of heading No. 57.03.			
5802.10	Terry toweling and similar woven terry fabrics, of cotton:			
5802.11	Unbleached	10%	kg and m²	
5802.19	Other	10%	kg and m²	
5802.20	Terry toweling and similar woven terry fabrics, of other textile materials	10%	kg and m²	
5802.30	Tufted textile fabrics	10%	kg and m²	
58.03	Gauze, other than narrow fabrics of heading No. 5806.00.			
5803.10	Of cotton	10%	kg and m²	
5803.90	Of other textile materials	10%	kg and m²	
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs.			
5804.10	Tulles and other net fabrics	10%	kg and m²	
5804.20	Mechanically made lace:			
5804.21	Of man-made fibres	10%	kg	
5804.29	Of other textile materials	10%	kg	
5804.30	Hand-made lace	10%	kg	
5805.00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	10%	kg and m²	

5806.00	Narrow woven fabrics, other than goods of heading No. 5807.00; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs).	10%	kg and m²	
5807.00	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	10%	kg	
5808.00	Braids in the piece,; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	10%	kg	
5809.00	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading No. 5605.00, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	10%	kg and m²	
58.10	Embroidery in the piece, in strips or in motifs.			
5810.10	Embroidery without visible ground	10%	kg	
5810.90	Other embroidery	10%	kg	
5811.00	Quilted textile products in the piece, composed or one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading No. 58.10	10%	kg and m²	

Chapter 59

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

Notes.

1. Except where the context otherwise requires, for the purposes of this Chapter the expression "textile fabrics" applies only to the woven fabrics of Chapters 50 to 55 and headings Nos. 58.03 and 5806.00, the braids and ornamental trimmings in the piece of heading No. 5808.00 and the knitted or crocheted fabrics of heading No. 60.02.

2. Heading No. 5903.00 applies to:

   (a) Textile fabrics, impregnated, coated, covered or laminated with plastics, whatever the weight per square metre and whatever the nature of the plastic material (compact or cellular), other than:

      (1) Fabrics in which the impregnation, coating or covering cannot be seen with the naked dye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

      (2) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15° and 30°C (usually Chapter 39);

      (3) Products in which the textile fabric is either completely embedded in plastics or entirely coated or covered on both sides with such material, provided that such coating or covering can be seen with the naked eye with no account being taken of any resulting change of colour (Chapter 39);

      (4) Fabrics partially coated or partially covered with plastics and bearing designs resulting from these treatments (usually Chapters 50 to 55, 58 or 60);

      (5) Plates, sheets or strip of cellular plastics, combined with textile fabric, where the textile fabric is present merely for reinforcing purposes (Chapter 39); or

      (6) Textile products of heading No. 5811.00;

   (b) Fabrics made from yarn, strip or the like, impregnated, coated covered or sheathed with plastics, of heading No. 56.04.

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

This heading does not, however, apply to wall coverings consisting of textile flock or dust fixed directly on a backing of paper (heading No. 4814.00) or on a textile backing (generally heading No. 5909.00).

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

   (a) Textile fabrics impregnated, coated, cover or laminated with rubber,

      (i) Weighing not more than 1,500 g/m² and containing more than 50% by weight of textile material; or

      (ii) Weighing more than 1,500 g/m² and containing more than 50% by weight of textile material;

   (b) Fabrics made from yarn, strip or the like, impregnated, coated, covered or sheathed with rubber, of heading No. 56.04;

   (c) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of the weight per square metre; and

   (d) Plates, sheets or strip, of cellular rubber, combined with textile fabric, where the textile fabric is more than mere reinforcement, other than textile products of heading No. 5811.00.

5. Heading No. 5907.00 does not apply to:

   (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 55, 58 or 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

   (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

   (c) Fabrics partially covered with flock, dust, powdered dork or the like and bearing designs resulting from these treatments; however, imitation pile fabrics remain classified in this heading;

   (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances;

   (e) Wood veneered on a backing of textile fabrics (heading No. 4408.00);

   (f) Natural or artificial abrasive powder or grain, on a backing of textile fabrics (heading No. 68.05);

   (g) Agglomerated or reconstituted mica, on a backing of textile fabrics (heading No. 6814.00); or

   (h) Metal foil on a backing of textile fabrics (section XV).

6. Heading No. 5910.00 does not apply to:

   (a) Transmission of conveyor belting, of textile material, of a thickness of less than 3 mm; or

   (b) Transmission or conveyor belts or belting of textile fabric impregnated, coated covered or laminated with rubber or made from textile yarn or cord impregnated, coated, covered or

sheathed with rubber (heading No. 4010.00).

7. Heading No. 5911.00 applies to the following goods, which do not fall in any other heading of Section XI:

   (a) Textile products in the piece, cut to length or simply cut to rectangular (including square)shape (other than those having the character of the products of headings Nos. 5908.00 to 5910.00) the following only:

      (i) Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber, leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes;

      (ii) Bolting cloth;

      (iii) Straining cloth of a kind use in oil pressed or the like, of textile material or of human hair;

      (iv) Flat woven textile fabrics with multiple warp or weft, whether or not felted, impregnated or coated, of a kind used in machinery or for other technical purposes;

      (v) Textile fabrics reinforced with metal, of a kind used for technical purposes;

      (vi) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind used in industry as packing or lubricating materials;

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
5901.00	Textile fabrics coated with gum or amylaceous substances, or a kind used for the outer covers of books or the like; tracking cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hats foundations.	10%	kg and m²	
5902.00	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	10%	kg and m²	
5903.00	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No. 5902.00.	10%	kg and m²	
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.			
5904.10	Linoleum	10%	kg and m²	
5904.90	Other	10%	kg and m²	
5905.00	Textile wall coverings.	10%	kg and m²	
59.06	Rubberised textile fabrics, other than those of heading No. 5902.00			
5906.10	Adhesive tape of a width not exceeding 20 cm	10%	kg	
5906.90	Other:			
5906.91	Knitted or crocheted	10%	kg and m²	
5906.99	Other	10%	kg	
5907.00	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	10%	kg	

5908.00	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated.	10%	kg	
5909.00	Textile hosepiping similar textile tubing, with or without lining, armour or accessories of other materials.	10%	kg	
5910.00	Transmission or conveyor belts or belting, of textile material, whether or not reinforced with metal or other material	10%	kg	
5911.00	Textile fabrics, felt and felt-lined woven fabrics, coated, covered or laminated with rubber leather or other material, of a kind used for card clothing, and similar fabrics of a kind used for other technical purposes.	10%	kg	

Chapter 60

Knitted or crocheted fabrics

Notes.

1. This Chapter does not cover:

   (a) Crochet lace of heading No. 598.04;

   (b) Labels, badges or similar articles, knitted or crocheted, of heading No. 5807.00; or

   (c) Knitted or crocheted fabrics, impregnated, coated, covered or laminated, of Chapter 59. However, knitted or crocheted pile fabrics, impregnated, coated, covered or laminated, remain classified in heading No. 60.01.

2. This Chapter also includes fabrics made of metal thread and a kind used in apparel, as furnishing fabrics or for similar purposes.

3. Throughout the Nomenclature any reference to "knitted" goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
60.01	Pile fabrics, including "including "long pile" fabrics and terry fabrics, knitted or crocheted.			
6001.001	Of cotton	10%	kg and m²	
6001.002	Of man-made fibres	10%	kg and m²	
6001.009	Of other textile materials	10%	kg and m²	
60.02	Other knitted or crocheted fabrics.			
6002.001	Of wool or fine animal hair	10%	kg and m²	
6002.002	Of cotton	10%	kg and m²	
6002.003	Of polyester fibres	10%	kg and m²	
6002.004	Of other man-made fibres	10%	kg and m²	
6002.009	Other	10%	kg and m²	

Chapter 61

Articles of apparel and clothing accessories, knitted or crocheted

Notes.

1. This Chapter applies only to made up knitted or crocheted articles.

2. This Chapter does not cover:

   (a) Goods of heading No. 62.12;

   (b) Worn clothing or other worn articles of heading No. 6309.00; or

   (c) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.21).

3. For the purposes of headings Nos. 61.03 and 61.04;

   (a) The term "suit" means a set of garments composed of two of three pieces made up in identical fabric and comprising:

   - one garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braches or bibs, and

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

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

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

   - morning dress, comprising a plain jacket (cutaway) with rounded tails hanging well down at the back and striped trousers; evening dress (tail-coat), generally made of black fabric, the jacket of which is relatively short at the front, does not close and has narrow skirts cut in at the hips and hanging down behind;

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

   (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 61.07, 61.08

or 61.09), composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

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

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

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

4. Headings Nos. 61.05 and 61.06 do not cover garments with pockets below the waist, with a ribbed waistband or other means of lightening at the bottom of the garment, or garments having an average of less than 10 stitches per linear centimeter in each direction counted on an area measuring at least 10cm x 10 cm. Heading No. 61.05 does not cover sleeveless garments.

5. For the purposes of heading No. 6111.00;

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

(b) Articles which are, *prima facie*, classifiable both in heading No. 6111.00 and in other headings of this Chapter are to be classified in heading No. 6111.00.

6. Or the purposes of heading No. 61.12, "ski suits" means garment of sets of garments which, by their general appearance and texture, are identifiable as intended to be worn principally for skiing (cross-country or alpine). They consist either of :

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

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

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

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

The "ski ensemble" may also consist of the overall similar to the one mentioned in paragraph (a) above

and a type of padded, sleeveless jacket worn over the overall.

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

7. Garments which are, *prima facie,* classifiable both in heading No. 6613.00 and in other headings of this Chapter, excluding heading No. 6111.00, are to be classified in heading No. 6113.00.

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
6101.00	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.03	10%	kg and No	
6102.00	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading No. 61.04	10%	kg and No	
6103.10	Suits	10%	kg and No	
6103.101	Shirt-jac suits	10%	kg and No	
6103.109	Other	10%	kg and No	
6103.20	Ensembles	10%	kg and No	
6103.30	Jackets and blazers			
6103.301	Shirt jacs	10%	kg and No	
6103.309	Other	10%	kg and No	
6103.40	Trousers, bib and brace overalls, breeches and shorts			
6103.401	Trousers and shorts	10%	kg and No	
66103.409	Other	10%	kg and No	
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.			
6104.10	Suits	10%	kg and No	
6104.20	Ensembles:			
6104.201	Of cotton	10%	kg and No	
6401.202	Of man-made fibres	10%	kg and No	
6104.209	Of other textile materials	10%	kg and No	
6104.30	Jackets and blazers	10%	kg and No	
6104.40	Dresses:			
6104.401	Of cotton	10%	kg and No	
6104.402	Of man-made fibres	10%	kg and No	
6104.409	Of other textile materials	10%	kg and No	
6104.50	Skirts and divided skirts:			

6104.501	Of cotton	10%	kg and No	
6104.502	Of man-made fibres	10%	kg and No	
6104.509	Of other textile material	10%	kg and No	
6104.60	Trousers, bib and brace overalls, breeches and shorts			
6104.601	Trousers and shorts	10%	kg and No	
6104.609	Other	10%	kg and No	
61.05	Men's or boys' shirts, knitted or crocheted.			
6105.10	Of cotton	10%	kg and No	
6105.20	Of man-made fibres	10%	kg and No	
6105.90	Of other textile materials	10%	kg and No	
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.			
6106.10	Of cotton:			
6106.101	Blouses and shirt-blouses	10%	kg and No	
6106.102	Shirts	10%	kg and No	
6106.20	Of man-made fibres:			
6106.201	Blouses and shirt-blouses	10%	kg and No	
6106.202	Shirts	10%	kg and No	
6106.90	Of other textile materials:			
6106.901	Blouses and shirt-blouses	10%	kg and No	
6106.902	Shirts	10%	kg and No	
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gown and similar articles, knitted or crocheted.			
6107.10	Underpants and briefs:			
6107.11	Of cotton	10%	kg and No	
6107.12	Of man-made fibres	10%	kg and No	
6107.19	Of other textile materials	10%	kg and No	
6107.20	Nightshirts and pyjamas:			
6107.21	Of cotton	10%	kg and No	
6107.22	Of man-made fibres	10%	kg and No	
6107.29	Of other textile materials	10%	kg and No	
6107.90	Other:			
6107.91	Of cotton	10%	kg and No	
6107.92	Of man-made fibres	10%	kg and No	
6107.99	Of other textile materials	10%	kg and No	
61.08	Women's or girls' petticoats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gown and similar articles, knitted or crocheted.			

6108.10	Slips and petticoats:			
6108.11	Of man-made fibres	10%	kg and No	
6108.19	Of other textile materials	10%	kg and No	
6108.20	Briefs and panties:			
6108.21	Cotton	10%	kg and No	
6108.22	Of man-made fibres	10%	kg and No	
6108.29	Of other textile materials	10%	kg and No	
6108.30	Nightdresses and pyjamas:			
6108.31	Cotton	10%	kg and No	
6108.32	Of man-made fibres	10%	kg and No	
6108.39	Of other textile materials	10%	kg and No	
6108.90	Other			
6108.91	Of cotton			
6108.911	Undergarments	10%	kg and No	
6108.919	Other	10%	kg and No	
6108.92	Of man-made fibres			
6108.921	Undergarments	10%	kg and No	
6108.929	Other	10%	kg and No	
6108.99	Of other textile materials			
6108.911	Undergarments	10%	kg and No	
6108.999	Other	10%	kg and No	
61.09	T-shirts, singlets and other vests, knitted or crocheted.			
6109.10	Of cotton:			
6109.901	Singlets and other vests	10%	kg and No	
6109.902	Singlets and other vests	10%	kg and No	
61.10	Jerseyhs, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.			
6110.10	Of wool or fine animal hair	10%	kg and No	
6110.20	Of Cotton	10%	kg and No	
6110.30	Of man-made fibres	10%	kg and No	
6110.90	Of other textile materials	10%	kg and No	
6111.00	Babies' garments and clothing accessories, knitted or crocheted.	10%	kg and No	

61.12	Track suits, ski suits and swimwear, knitted or crocheted.			
6112.10	Track suits:			
6112.11	Of cotton	10%	kg and No	
6112.12	Of synthetic fibres	10%	kg and No	
6112.19	Of other textile materials	10%	kg and No	
6112.20	Ski suits	10%	kg and No	
6112.30	Men's or boys' swimwear	10%	kg and No	
6112.40	Women's or girls' swimwear	10%	kg and No	
6113.00	Garments, made up of knitted or crocheted fabrics of heading No. 5903.00, 59.06 or 5907.00	10%	kg and No	
6114.00	Other garments, knitted or crocheted.	10%	kg and No	
61/15	Panty hose, tights, stockings, socks and other hosiery, including stockings for varicose veins and footwear without applied soles, knitted or crocheted.			
6115.001	Panty hose and tights, of synthetic fibres	10%	kg and No	
6115.002	Panty hose and tights, of other textile materials	10%	kg and No	
6115.003	Women's full-length or knee-length hosiery, of synthetic fibres	10%	kg and No	
6115.004	Socks and ankle-socks	10%	kg and No	
6115.009	Other	10%	kg and No	
61.16	Gloves, mittens and mitts, knitted or crocheted.			
6116.10	Gloves impregnated, coated or covered with plastics or rubber	10%	kg and No	
6116.90	Other	10%	kg and No	
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.			
6117.10	Shawls, scarves, mufflers, mantillas, veils and the like	10%	kg and No	

6117.20 6117.80 6117.90	Ties, bow ties and cravats Other accessories Parts	10% 10% 10%	kg and No kg and No kg and No	

Chapter 62

Articles of apparel and clothing accessories, not knitted or crocheted.

Notes.

1. This Chapter applies only to made up articles of any textile fabric other than wadding, excluding knitted or crocheted articles (other than those of heading No. 62.12).

2. This Chapter does not cover:

   (a) Worn clothing or other worn articles of heading No. 6309.00; or

   (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 91.21).

3. For the purposes of headings Nos. 62.03 and 62.04;

   (a) The term "suit" means a set of garments composed of two or three pieces made up in identical fabric and comprising:

      (i) One garment designed to cover the lower part of the body and consisting of trousers, breeches or shorts (other than swimwear), a skirt or a divided skirt, having neither braces or bibs, and

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

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

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

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

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

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

   (b) The term "ensemble" means a set of garments (other than suits and articles of heading No. 62.07 or

62.08) composed of several pieces made up in identical fabric, put up for retail sale, and comprising:

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

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

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

4. For the purposes of heading No. 6209.00;

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

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

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

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

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

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

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

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

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

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

7. Scarves and articles of the scarf type, square of approximately square, of which no side exceeds 60 cm, are to be classified as handkerchiefs (heading No. 6213.00). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 6214.00.

8. Articles of this Chapter which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in the headings covering women's or girls' garments.

9. Articles of this Chapter may be made of metal thread.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.03.			
6201.10	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	10%	kg and No	
6201.90	Other	10%	kg and No	
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of heading No. 62.04.			
6202.10	Overcoats, raincoats, car-coats, capes, cloaks and similar articles	10%	kg and No	
6202.90	Other	10%	kg and No	
62.03	Men's or boys' suits ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).			
6203.10	Suits:			
6203.11	Of wool or fine animal hair	10%	kg and No	
6203.111	Shirt jac suits	10%	kg and No	
6203.119	Other	10%	kg and No	
6203.12	Of synthetic fibres			
6203.121	Shirt jac suits	10%	kg and No	
6203.129	Other	10%	kg and No	
6203.19	Of other textile materials			
6203.191	Shirt jac suits	10%	kg and No	
6203.199	Other	10%	kg and No	
6203.20	Ensembles	10%	kg and No	
6203.30	Jackets and blazers			
6203.301	Shirt jac suits	10%	kg and No	
6203.309	Other	10%	kg and No	
6204.40	Trousers, bib and brace overalls, breeches and shorts:			
6203.41	Of wool or fine animal hair			
6203.411	Trousers and shorts	10%	kg and No	
6203.419	Other	10%	kg and No	

6203.42	Of cotton			
6203.421	Trousers and shorts	10%	kg and No	
6203.429	Other	10%	kg and No	
6203.43	Of synthetic fibres			
6203.431	Trousers and shorts	10%	kg and No	
6203.439	Other	10%	kg and No	
6203.49	Of other textile materials			
6203.491	Trousers and shorts	10%	kg and No	
6203.499	Other	10%	kg and No	
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bid and brace overalls, breeches and shorts (other than swimwear).			
6204.10	Suits	10%	kg and No	
6204.20	Ensembles:			
6204.201	Of cotton	10%	kg and No	
6204.202	Of man-made fibres	10%	kg and No	
6204.209	Of other textile materials	10%	kg and No	
6204.30	Jackets and blazers	10%	kg and No	
6204.40	Dresses:			
6204.401	Of cotton	10%	kg and No	
6204.402	Of man-made fibres	10%	kg and No	
6204.409	Of other textile materials	10%	kg and No	
6204.50	Skirts and divided skirts:			
6204.501	Of cotton	10%	kg and No	
6204.502	Of man-made fibres	10%	kg and No	
6204.509	Of other textile materials	10%	kg and No	
6204.60	Trousers, bib and brace overalls, breeches and shorts:			
6204.601	Trousers and shorts, of cotton	10%	kg and No	
6204.602	Trousers and shorts, of man-made fibres	10%	kg and No	
6204.603	Trousers and shorts, of other textile materials	10%	kg and No	
6204.604	Other, of cotton	10%	kg and No	
6204.605	Other, of man-made fibres	10%	kg and No	
6204.609	Other, of other textile materials	10%	kg and No	
62.05	Men's or boys' shirts.			
6205.10	Of wool or fine animal hair	10%	kg and No	
6205.20	Of cotton	10%	kg and No	
6205.30	Of man-made fibres	10%	kg and No	
6204.90	Of other textile materials	10%	kg and No	

62.06	Women's or girls' blouses, shirts and shirt-blouses.			
6206.10	Of silk or silk waste:			
6206.101	Blouses and shirt-blouses	10%	kg and No	
6206.102	Shirts	10%	kg and No	
6206.20	Of wool or fine animal hair:			
6206.201	Blouses and shirt-blouses	10%	kg and No	
6206.202	Shirts	10%	kg and No	
6206.30	Of cotton:			
6206.301	Blouses and shirt-blouses	10%	kg and No	
6206.302	Shirts	10%	kg and No	
6206.40	Of man-made fibres:			
6206.401	Blouses and shirt-blouses	10%	kg and No	
6206.402	Shirts	10%	kg and No	
6206.90	Of other textile materials:			
6206.901	Blouses and shirt-blouses	10%	kg and No	
6206.902	Shirts	10%	kg and No	
62.07	Men's or boys' singlets and other vests, underpants, briefs, night-shirts, pyjamas, bathrobes, dressing gown and similar articles.			
6207.10	Underpants and briefs:			
6207.11	Of cotton	10%	kg and No	
6207.19	Of other textile materials	10%	kg and No	
6207.20	Nightshirts and pyjamas:			
6207.21	Of cotton	10%	kg and No	
6207.22	Of man-made fibres	10%	kg and No	
6207.29	Of other textile materials	10%	kg and No	
6207.90	Other:			
6207.901	Bathrobes, dressing gowns and similar articles	10%	kg and No	
6207.909	Other	10%	kg and No	
62.08	Women's or girls' singlets and other vests, slips, petti-coats, briefs, panties, nightdresses, pyjamas, negliges, bathrobes, dressing gowns and similar articles.			
6208.10	Slips and petticoats:			
6208.11	Of man-made fibres	10%	kg and No	
6208.19	Of other textile materials:			
6208.191	Of cotton	10%	kg and No	

6208.199	Other	10%	kg and No	
6208.20	Nightdresses and pyjamas:			
6208.21	Of cotton	10%	kg and No	
6208.22	Of man-made fibres	10%	kg and No	
6208.29	Of other textile materials	10%	kg and No	
6208.90	Other:			
6208.91	Of cotton:			
6208.911	Negliges, bathrobes, dressing gowns and similar articles	10%	kg and No	
6208.919	Other	10%	kg and No	
6208.92	Of man-made fibres:			
6208.921	Negliges, bathrobes, dressing gowns and similar articles	10%	kg and No	
6208.929	Other	10%	kg and No	
6208.99	Of other textile materials:			
6208.991	Negliges, bathrobes, dressing gowns and similar articles	10%	kg and No	
6208.999	Other	10%	kg and No	
6209.00	Babies' garments and clothing accessories.	10%	kg and No	
6210.00	Garments, made up of fabrics of heading No. 5602.00, 56.03.00, 5903.00, 59.06 or 5907.00.	10%	kg and No	
62.11	Track suits, ski suits and swimwear; other garments			
6211.10	Swimwear:			
6211.11	Men's or boys'	10%	kg and No	
6211.12	Women's or girls'	10%	kg and No	
6211.20	Ski suits	10%	kg and No	
6211.30	Other garments, men's or boys	10%	kg and No	
6211.40	Other garments, women's or girls'	10%	kg and No	
62.12	Brassierers, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.			
6212.10	Brassieres	10%	kg and No	
6212.20	Girdles and panty-girdles	10%	kg and No	
6212.30	Corselettes	10%	kg and No	
6212.90	Other	10%	kg and No	
6213.00	Handkerchiefs.	10%	kg and No	
5214.00	Shawls, scarves, mufflers, mantillas, veils and the like.	10%	kg and No	
6215.00	Ties, bow ties cravats.	10%	kg and No	

62.16	Gloves, mittens and mitts.			
6216.001	Industrial gloves	10%	kg and No	
6216.009	Other	10%	kg and No	
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No. 62.12.			
6217.10	Accessories	10%	kg	
6217.90	Parts	10%	kg	

Chapter 63

Other made up textile articles; sets, worn clothing and worn textile articles; rags

Notes.

1. Sub-Chapter 1 applies only to made up articles, of any textile fabric.

2. Sub-Chapter 1 does not cover:

   (a) Goods of Chapters 56 to 62; or

   (b) Worn clothing or other worn articles of heading No. 6309.00.

3. Heading No. 6309.00 applies only to the following goods:

   (a) Articles of textile materials:

      (i) Clothing and clothing accessories, and parts thereof;

      (ii) Blankets and raveling rugs;
      (iii) Bed linen, table linen, toilet linen and kitchen linen;
      (iv) Furnishing articles, other than carpets of headings Nos. 57.01 to 5705.00 and tapestries of heading No. 5805.00;

   (b) Footwear and headgear of any material other than asbestos.

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

   (i) They must show signs of appreciable wear, and

   (ii) They must be presented in bulk or in babies, sacks or similar packings.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
	1.OTHER MADE UP TEXTILE ARTICLES			
63.01	Blankets and traveling rugs.			
6301.10	Electric blankets	10%	kg	
6301.20	Blankets (other than electric blankets) and traveling rugs, of wool or of fine animal hair.	10%	kg	
6301.30	Blankets (other than electric blankets and traveling rugs, of cotton	10%	kg	
6301.40	Blankets (other than electric blankets and traveling rugs, of synthetic fibres	10%	kg	
6301.90	Other blankets and traveling rugs	10%	kg	
63.02	Bed linen, table linen, toilet linen and kitchen linen.			
6302.10	Bed linen, knitted or crocheted	10%	kg	
6302.20	Other bed linen, printed:			
6302.21	Of cotton	10%	kg	
6302.22	Of man-made fibres	10%	kg	
6302.29	Of other textile materials	10%	kg	
6302.30	Other bed linen:			
6302.31	Of cotton	10%	kg	
6302.32	Of man-made fibres	10%	kg	
6302.39	Of other textile materials	10%	kg	
6302.40	Table linen, knitted or crocheted	10%	kg	
6302.50	Other table linen:			
6302.51	Of cotton	10%	kg	
6302.52	Of flax	10%	kg	
6302.53	Of man-made fibres	10%	kg	
6302.59	Of other textile materials	10%	kg	
6302.60	Toilet linen and kitchen linen, of terry toweling and similar terry fabrics, of cotton	10%	kg	
6302.90	Other:			
6302.91	Of cotton	10%	kg	
6302.92	Of flax	10%	kg	
6302.93	Of man-made fibres	10%	kg	
6302.99	Of other textile materials	10%	kg	
63.03	Curtains (including drapes) and interior			

	blinds; curtain or bed valances.			
6303.001	Curtain (including drapes), of cotton	10%	kg	
6303.002	Curtain (including drapes), of synthetic fibres	10%	kg	
6303.003	Curtain (including drapes), of other textile materials	10%	kg	
6303.004	Other, of cotton	10%	kg	
6303.005	Other, of synthetic fibres	10%	kg	
6303.009	Other, of 0ther materials.	10%	kg	
63.04	Other furnishing articles, excluding those of heading No. 94.04			
6404.10	Bedspreads:			
6304.11	Knitted or crocheted	10%	kg	
6304.19	Other	10%	kg	
6304.90	Other	10%	kg	
63.05	Sacks and bags, of a kind used for the packing of goods			
6305.10	Of jute or of other textile bast fibres of heading No. 53.03	10%	kg and No.	
6305.20	Of cotton	10%	kg and No.	
6305.30	Of man-made textile materials:			
6305.31	Of polyethylene or polypropylene strip or the like	10%	kg and No.	
6305.39	Other	10%	kg and No.	
6305.90	Of other textile materials			
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.			
6306.10	Tarpaulins, awnings and sunblinds:			
6306.101	Tarpaulins	10%	kg	
6306.102	Awnings	10%	kg	
6306.103	Sunblinds	10%	kg	
6306.20	Tents	10%	kg	
6306.30	Sails	10%	kg	
6306.40	Pneumatic mattresses	10%	kg	
6306.90	Other	10%	kg	
63.07	Other made up articles, including dress patterns.			

6307.10	Floor-cloths, dish-cloths, dusters and similar cleaning cloths	10%	kg	
6307.20	Life-jackets and life-belts	10%	kg	
6307.90	Other:			
6307.901	Dress patterns, of canvas	10%	kg	
6307.902	Dress pattern, of other textile materials	10%	kg	
6307.903	Flags pennants and banners	10%	kg	
6307.904	Pin cushions	10%	kg	
6307.905	Sanitary towels	10%	kg	
6307.909	Other	10%	kg	
	II. SETS			
6308.00	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	10%	kg	
	III. WORN CLOTHING AND WORN TEXTILE ARTICLES; RAGS			
6309.00	Worn clothing and other worn articles.	10%	kg	
6310.00	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	10%	kg	

Section XII
Footwear, headgear, umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof; prepared feathers and articles made therewith, artificial flowers; articles of human hair

Chapter 64

Footwear, gaiters and the like; parts of such articles

Notes.

1. This Chapter does not cover:

   (a) Footwear without applied soles, of textile material (Chapter 61 or 62);

   (b) Worn footwear of heading No. 6309.00;

   (c) Articles of asbestos (heading No. 6812.00);

   (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.21); or

   (e) Toy footwear or skating boots with ice or roller skates attached; shin-guards or similar protective sportswear (Chapter 95).

2. For the purposes of heading No. 64.06, the expression "parts" does not include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods of heading No. 96.06.

3. For the purposes of this Chapter, the expression "rubber or plastics" includes any textile material visibly coated or covered externally with one or both of those materials.

4. Subject to Note 3 to this Chapter:

   (a) The material of the upper shall be taken to be the constituent material having the greatest external surface area, no account being taken of accessories or reinforcements such as ankle patches, edging, ornamentation, buckles, tabs, eyelet stays or similar attachments;

   (b) The constituent material of the outer sole shall be taken to be the material having the greatest surface area in contact with the ground, no account being taken of accessories or reinforcements such as spikes, bars, nails, protectors or similar attachments.

Subheading Note.

1. For the purposes of subheadings Nos. 6402.10, 6403.10 and 6404.11, the expression "sports footwear" applies only to:

(a) Footwear which is designed for a sporting activity and has, or has provision for the attachment of, spikes, sprigs, stops, clips, bars or the like;

(b) Skaking boots, ski-boots and cross-country ski footwear, wrestling boots, boxing boots and cycling shoes.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
64.01	Waterproof footwear with outer soles and uppers of rubber or plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.			
6401.10	Footwear incorporating a protective metal toe-cap	10%	kg and pair	
6401.90	Other footwear	10%	kg and pair	
64.02	Other footwear with outer soles and uppers of rubber or plastics			
6402.10	Sports footwear	10%	kg and pair	
6402.20	Footwear with upper straps or thongs assembled to the sole by means of plugs	10%	kg and pair	
6402.30	Other footwear, incorporating a protective metal toe-cap	10%	kg and pair	
6402.90	Other footwear	10%	kg and pair	
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.			
6403.10	Sports footwear	10%	kg and pair	
6403.20	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe.	10%	kg and pair	
6403.30	Footwear made on a base or platform of wood, not having an inner sole or a protective metal toe-cap	10%	kg and pair	
6403.40	Other footwear, incorporating a protective metal toe-cap	10%	kg and pair	
6403.50	Other footwear with outer soles of leather	10%	kg and pair	
6403.90	Other footwear	10%	kg and pair	
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and upper of textile materials.			
6404.10	Footwear with outer soles of rubber or plastics:			

6404.11	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like	10%	kg and pair	
6404.19	Other	10%	kg and pair	
6404.20	Footwear with outer soles of leather or composition leather	10%	kg and pair	
64.05	Other footwear.			
6405.10	With uppers of leather or composition leather	10%	kg and pair	
6405.20	With upper of textile materials	10%	kg and pair	
6405.90	Other	10%	kg and pair	
64.06	Parts of footwear; removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and their parts.			
6406.10	Uppers and parts thereof, other than stiffeners	10%	kg	
6406.20	Outer soles and heels, of rubber or plastics	10%	kg	
6406.90	Other:			
6406.901	Gaiters, leggings and similar articles, and their parts	10%	kg	
6406.902	Sports footwear identifiable as such but not to include tennis shoes, sneakers and similar multiple footwear	5%	kg	
6406.909	Other	10%	kg	

Chapter 65

Headgear and its parts

Notes.

1. This Chapter does not cover:

   (a) Worm headgear of heading No. 6309.00;
   (b) Asbestos headgear (heading No. 6812.00); or
   (c) Dolls' hats, other toy hats or carnival articles of Chapter 95.

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
6501.00	Hat-forms, hat bodies and hoods of felt, neither blocked to shape or with made brims; plateaux and manchons (including slit manchons), or felt.	10%	kg and No	
6502.00	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	10%	kg and No	
6503.00	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No. 6501.00, whether or not lined or trimmed	10%	kg and No	
6504.00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or timed.	10%	kg and No	
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets or any material, whether or not lined or timed.			
6505.10	Hair-nets:			
6505.101	Of human hair	10%	kg and No	
6505.109	Of other materials	10%	kg and No	
6505.190	Other	10%	kg and No	
65.06	Other headgear, whether or not lined or trimmed.			
6506.10	Safety headgear.	10%	kg and No	
6506.90	Other:			
6506.901	Of rubber or of plastics	10%	kg and No	
6506.9O9	Of other materials	10%	kg and No	
6507.00	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	5%	kg and No	

Chapter 66

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

Notes.

1. This Chapter does not cover:

   (a) Measure walking-stocks or the like (heading No. 90.17);

   (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

   (c) Goods of Chapter 95 (for example, toy umbrellas, toy sun umbrellas).

2. Heading No. 6603.00 does not cover parts, trimmings or accessories of textile material, to covers, tassels, thongs, umbrella cases or the like, or any material. Such goods presented with, but not fitted to, articles of headings No. 66.01 or 6602.00 are to be treated as forming part of those articles.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
66.01	Umbrellas and sun umbrellas (including waling-stick umbrellas, garden umbrellas and similar umbrellas).			
6601.10	Garden or similar umbrellas	15%	kg and No	
6601.90	Other	15%	kg and No	
6602.00	Walking-sticks, seat-sticks, whips, riding-crops and the like.	15%	kg	
6603.00	Arts, trimmings and accessories of articles of heading No. 66.01 or 6602.00.	15%	kg	

Chapter 67

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

Notes.

1. This Chapter does not cover:

   (a) Straining cloth of human hair (heading No. 5911.00);

   (b) Flora motifs of lace, of embroidery or other textile fabric (Section XI);

   (c) Footwear (Chapter 64);

   (d) Headgear or hair-nets (Chapter 65);

   (e) Toys, sports requisites or carnival articles (Chapter 95); or

   (f) Feather dusters, powder-puffs or hair sieves (Chapter 96).

2. Heading No. 67.01 does not cover:

   (a) Articles in which feathers or down constitute only filling or padding (for example, bedding of heading No. 94.04);

   (b) Articles of apparel or clothing accessories in which feathers or down constitute no more than mere trimming or padding; or

   (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02.

3. Heading No. 67.02 does not cover:

   (a) Articles of glass (Chapter 70); or

   (b) Articles flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing, fitting into one another or similar methods.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of heading no. 0505.00 and worked quills and scapes).			
6701.001	Fans	15%	kg	
6701.002	Other articles	15%	kg	
6701.009	Other	15%	kg	
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	15%	kg	
6702.001	Artificial flowers, foliage and fruit; articles made of artificial flowers, foliage or fruit.	15%	kg	
6702.009	Other	15%	kg	
6703.00	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	15%	kg	
6704.00	Wigs, false beards, eyebrows, and eyelashes, switches and the like, of human or animal hair or textile materials; articles of human hair not elsewhere specified or included.	15%	kg	

Section XIII
Articles of stone, plaster, cement, asbestos, mica or similar material; ceramic products; glass and glassware

Chapter 68

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

Notes.

1. This Chapter does not cover:

   (a) Goods of Chapter 25;

   (b) Coated, impregnated or covered paper of heading No. 48.10 or 48.11 (for example, paper coated with mica powder or graphite, bituminized or asphalted paper);

   (c) Coated, impregnated or covered textile fabric or Chapter 56 or 59 (for example, fabric coated or covered with mica powder, bituminized or asphalted fabric);

   (d) Articles of Chapter 71;

   (e) Tools or parts of tools, of Chapter 82;

   (f) Lithographic stones of heading No. 84.42;

   (g) Electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47);

   (h) Dental burrs (heading No. 90.18);

   (i) Articles of Chapter 91 (for example, clocks and clock cases);

   (j) Articles of Chapter 94 (for example, furniture, lamp and light fittings, prefabricated buildings);

   (k) Articles of Chapter 95 (for example, toys, games and sports requisites);

   (l) Articles of heading No. 96.02, if made of materials specified in Note 2(b) to Chapter 96, or of heading No. 96.06 (for example, buttons), No. 96.09 (for example, slate pencils) or No. 96.10 (for example, drawing slates); or

   (m) Articles of Chapter 97 (for example, works of art).

2. In heading No. 68.02 the expression “worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 2515.00 or 2616.00 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it does not, however, apply to slate.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
6801.00	Setts, curbstones and flagstones, of natural stone (except slate).	10%	kg	
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of heading No. 6801.0; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).			
6802.001	Articles	10%	kg	
6802.009	Other	10%	kg	
68.03	Worked slate and articles of slate or of agglomerated slate.			
6803.001	Troughs, reservoirs, basins and sinks	10%	kg	
6803.009	Other	10%	kg	
6804.00	Millstones, grindstones, grinding wheels and the like, without frame-work, for grinding, sharpening, polishing trueing or cutting, hand sharpening or polishing stones and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	10%	kg	
68.05	Natural or artificial abrasive powder or gain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.			
6805.10	On a base of woven textile fabric only	10%	kg	
6805.20	On a base of paper or paperboard only	10%	kg	
6805.130	On a base of other materials	10%	kg	

6806.00	Slag wool, rock wool and similar mineral wools, exfoliated vermiculite, expanded clays, foamed slag and similar expanded minerals materials; mixtures and articles of heat insulating, sound-insulating or sound-absorbing mineral materials, other than those of heading No. 68.11 or 68.12 or of Chapter 69.	10%	kg	
6807.00	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	5%	kg	
6808.00	Panels, boards, titles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood agglomerated with cement, plaster of other mineral blinders.	5%	kg	
68.09	Articles of plaster of compositions based on plaster.			
6809.001	Panels, boards, sheets or tiles	5%	kg	
6809.002	Industrial moulds	5%	kg	
6809.009	Other	5%	kg	
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced			
6810.10	Tiles, flagstones, bricks and similar articles:			
6810.11	Building blocks and bricks	10%	kg	
6810.19	Other	10%	kg	
6810.20	Pipes	10%	kg	
6810.90	Other articles:			
6810.91	Prefabricated structural components for building or civil engineering	10%	kg	
6810.99	Other:			
6810.991	Statues, statuettes, animal figures; vases, flower-pots, architectural and garden ornaments; bird-baths, fountain basins, tombstones; reservoirs and troughs	20%	kg	
	Other	20%	kg	
68.11	Articles of asbestos-cement, of cellulose fibre-cement or the like			

6811.10	Corrugated sheets	10%	kg	
6811.20	Other sheets, panels, tiles and similar articles	5%	kg	
6811.30	Tubes, pipes and tube or pipe fittings	10%	kg	
6811.90	Other	10%	kg	
6812.00	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, foot-wear, gaskets) whether or not reinforced, or other than goods of heading No. 68.11 or68.13.	10%	kg	
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads) not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.			
6813.10	Brake linings and pads	10%	kg	
6813.90	Other	10%	kg	
6814.00	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	10%	kg	
6815.00	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.	5%	kg	

Chapter 69

Ceramic product

Notes.

1. This Chapter applies only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 6914.00 apply only to such products other than those classifiable in headings Nos. 6901.00 to 6903.00.

2. This Chapter does not cover:

   (a) Products of heading No. 2844.00;

   (b) Articles of Chapter 71 (for example, imitation jewellery);

   (c) Cermets of heading no. 8113.00;

   (d) Articles of Chapter 82;

   (e) Electrical insulators heading no. 84.46) or fittings of insulating material of heading No. 85.47;

   (f) Artificial teeth (heading No. 90.21);

   (g) Articles of Chapter 91 (for example, clocks and clock cases);

   (h) Articles of Chapter 94 (for example, furniture, lamps and lighting fittings, prefabricated buildings);

   (i) Articles of Chapter 95 (for example, toys, games and sports requisites);

   (j) Articles of heading No. 96.06 (for example, buttons) or of heading No. 9614.00 (for example, smoking pipes); or

   (k) Articles of Chapter 97 (for example, works of art).

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
	1. GOODS OF SILICEOUS FOSSIL MEALS OR OF SIMILAR SILICEOUS EARTHS, AND REFRACTORY GOODS			
6901.00	Bricks, blocks, tiles and other ceramic goods of siliceous fossils meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	10%	kg	
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossils meals or similar siliceous earths.			
6902.001	Refractory bricks	10%	kg	
6902.009	Other	10%	kg	
6903.00	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	10%	kg	
	II. OTHER CERAMIC PRODUCTS			
69.04	Ceramic building bricks, flooring blocks, support or filter tiles and the like.			
6904.10	Building bricks	10%	kg	
6904.90	Other			
6904.901	Tiles	5%	kg	
6904.909	Other	10%	kg	
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.			
6905.10	Roofing tiles	5%	kg	
6905.90	Other	10%	kg	
6906.00	Ceramic pipes, conduits, guttering and pipe fittings.	10%	kg	

69.07	Unglazed ceramic flags and paving, hearth or wall tile; unglazed ceramic mosaic cubes and the like, whether or not on a backing.			
6907.001	Tiles	5%	kg and No	
6907.002	Mosaic cubes and the like	5%	kg and No	
6907.009	Other	5%	kg	
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.			
6908.001	Tiles	5%	kg and No	
6908.002	Mosaic cubes and the like	5%	kg and No	
6908.009	Other	5%	kg	
6909.00	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.			
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cistern, urinals and similar sanitary fixtures.			
6910.001	Sinks	10%	kg and No	
6910.002	Wash basins and wall basin pedestals	10%	kg and No	
6910.003	Baths	10%	kg and No	
6910.004	Bidets	10%	kg and No	
6910.005	Water closet pans (lavatory bowls)	10%	kg and No	
6910.006	Flushing cisterns (tanks)	10%	kg and No	
6910.007	Urinals	10%	kg and No	
6910.008	Complete lavatory sets	10%	kg and No	
6910.009	Other	10%	kg	
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain of china.			
6911.10	Tableware and kitchenware			

6911.101	Tableware	10%	kg	
6911.102	Kitchenware	10%	kg	
6911.90	Other	10%	kg	
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.			
6912.001	Tableware and kitchenware	10%	kg	
6912.009	Other	10%	kg	
6913.00	Statuettes and other ornamental ceramic articles.	20%	kg	
6914.00	Other ceramic articles.	10%	kg	
6914.01	Table lamps and light fittings (electrical)	20%	kg	

Chapter 70

Glass and glassware

Notes.

1. This Chapter does not cover:

   (a) Goods of heading No. 32.07 (for example, vitrifiable enamels and glazes, glass frit, other glass in the form of powder, granules or flakes);

   (b) Articles of Chapter 71 (for example, imitation jewellery);

   (c) Optical fibre cables of heading No. 85.44, electrical insulators (heading No. 85.46) or fittings of insulating material of heading No. 85.47;

   (d) Optical fibres, optically worked optical elements, hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers or other articles of Chapter 90;

   (e) Lamps or lighting fittings, illuminated signs, illuminated name-plates or the like, having a permanently fixed light source, or parts thereof of heading No. 94.05;

   (f) Toys games, sports requisites, Christmas tree ornaments or other articles of Chapter 95 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 95); or

   (g) Buttons, fitted vacuum flasks, scent or similar sprays or other articles of Chapter 96.

2. For the purposes of headings Nos. 70.03, 7004.00 and 70.05:
   (a) Glass is not regarded as "worked" by reason of any process it has undergone before annealing;

Subheading Note:

1. For the purposes of subheadings Nos. 7013.21, 7013.31 and 7013.91, the expression "lead crystal" means only glass having a minimum lead monoxide (PbO) content by weight of 24%.
   (b) Cutting to shape does not affect the classification of glass in sheets;
   (c) The expression "absorbent or reflecting layer" means a microscopically thin coating of metal or of a chemical compound (for example, metal oxide) which absorbs, for example, infra-red light or improves the reflecting qualities of the glass while still allowing it to retain a degree of transparency or translucency.

3. The products referred to in heading No. 7006.00 remain classified in that heading whether or not they have the character of articles.

4. For the purposes of heading No. 70.19, the expression "glass wool" means:

   (a) Mineral wools with a silica (SiO^2) content not less than 60% by weight;

   (b) Minerals wools with a silica (SiO^2 but with an alkaline oxide (K^2O or Na^2O) content exceeding 5% by

weight or a boric oxide (B^2O^3) content exceeding 2% by weight.

Mineral wools which do not comply with the above specifications fall in heading No. 6806.00.

5. Throughout the Nomenclature, the expression “glass” includes fused quartz and other fused silica.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
7001.00	Cullet and other waste and scrap of glass; glass in the mass	10%	kg	
7002.00	Glass in balls (other than microspheres of heading No. 70.18), rods of tubes, unworked.	10%	kg	
70.03	Cast glass and rolled glass, in sheets of profiles, whether or not having an absorbent or reflection layer, but not otherwise worked.			
7003.10	Non-wired sheets	10%	kg and m^2	
7003.20	Wired sheets.	10%	kg and m^2	
7003.30	Profiles	10%	kg and m^2	
7004.00	Drawn glass and blown glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked	10%	kg and m^2	
70.05	Flat glass and surface ground or polished glass, in sheets, whether or not having an absorbent or reflecting layer, but not otherwise worked.			
7005.10	Non-wired glass, having an absorbent or reflecting layer	10%	kg and m^2	
7005.20	Other non-wired glass	10%	kg and m^2	
7005.30	Wired glass	10%	kg and m^2	
7006.00	Glass of heading No. 70.03, 7004.00 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	10%	kg	
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.			
7007.10	Toughened (tempered) safety glass:			
7007.11	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	kg	
7007.19	Other	10%	kg	
7007.20	Laminated safety glass:			

7007.21	Of size and shape suitable for incorporation in vehicles, aircraft, spacecraft or vessels	10%	kg	
7007.29	Other	10%	kg	
7008.00	Multiple-walled insulating units of glass	10%	kg	
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.			
7009.10	Rear-view mirrors for vehicles	10%	kg	
7009.90	Other::			
7009.91	Unframed	10%	kg	
7009.92	Framed	10%	kg	
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	10%	kg	
7010.10	Ampoules	10%	kg	
7010.90	Other:			
7010.901	Bottles for soft drinks, beer, wines and spirits	10%	kg and No	
7010.902	Jars	10%	kg and No	
7010.909	Other	10%	kg and No	
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.			
7011.11	For electric lighting	20%	kg	
7011.20	For cathode-ray tubes	20%	kg	
7011.90	Other	20%	kg	
7012.00	Glass inners for vacuum flasks or for other vacuum vessels.	10%	kg	
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No. 70.10 or 70.18).			
7013.10	Of glass-ceramics	10%	kg	
7013.20	Drinking glasses other than of glass-ceramics:			
7013.21	Of lead crystal	10%	kg	
7013.29	Other	10%	kg	
7013.30	Glassware of a kind used for table (other than			

	drinking glasses) or kitchen purposes other than of glass-ceramics:			
7013.31	Of lead crystal	10%	kg	
7013.32	Of glass having a linear coefficient of expansion not exceeding 5 x 10^{-6} per Kelwin within a temperature range of 0°C to 300°C	10%	kg	
7013.39	Other	10%	kg	
7013.90	Other glassware:			
7013.91	Of lead crystal	10%	kg	
7013.99	Other	10%	kg	
70.14	Signalling glassware and optical elements of glass (other than those of heading No. 70.15), not optically worked.	10%	kg	
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.			
7015.10	Glasses for corrective spectacles	5%	kg	
7015.90	Other	10%	kg	
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.			
7016.10	Glass cubes and other glass small wares, whether or not on a backing, for mosaics or similar decorative purposes:			
7016.101	Mosaic cubes	10%	kg	
7016.109	Other	10%	kg	
7016.90	Other:			
7016.901	Tiles	5%	kg	
7016.909	Other	10%	kg	

7017.100	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	10%	kg	
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.			
7018.10	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass small wares	20%	kg	
7018.20	Glass microperes not exceeding 1 mm in diameter	10%	kg	
7018.90	Other:			
7018.901	Glass eyes	10%	kg	
7018.902	Fragments and chippings	10%	kg	
7018.909	Other	10%	kg	
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).			
7019.10	Silvers, rovings, yarn and chopped strands	10%	kg	
7019.20	Woven fabrics, including narrow fabrics	10%	kg	
7019.30	Thin sheets (voiles) webs, mats, mattresses, boards and similar non-woven products:			
7019.31	Mats	10%	kg	
7019.32	Thin sheets (voiles)	10%	kg	
7019.39	Other	10%	kg	
7019.90	Other:			
7019.901	Glass fibres (including glass wool)	10%	kg	
7019.909	Other	20%	kg	
70.20	Other articles of glass.	Free	kg	
7020.001	Industrial articles	10%	kg	
7020.009	Other	10%	kg	

Section XIV

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

Chapter 71

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

Notes.

1. Subject to Note 1(a) to Section VI and except as provided below, all articles consisting wholly or partly:

   (a) Of natural or cultured pearls or of precious or semi-precious stones (natural, synthetic or reconstructed) or
   (b) Of precious metal or of metal clad with precious metal, are to be classified in this Chapter.

2. (a) Headings Nos. 71.13, 7114.00 and 7115.00 do not cover articles in which precious metal or metal clad with precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.

   (b) Heading No. 71.16 does not cover articles containing precious metal or metal clad with precious metal (other than as minor constituents).

3. This Chapter does not cover:

   (a) Amalgams of precious metal, or colloidal precious metal (heading No. 2843.00);

   (b) Sterile surgical suture materials, dental fillings or other goods of Chapter 30;

   (c) Articles of Chapter 32 (for example, lustres);

   (d) Handbags or other articles of heading No. 42.02 or articles of heading No. 42.03;

   (e) Articles of heading No. 43.03 or 43.04;

   (f) Goods of Section XI (textiles and textile articles);

   (g) Footwear, headgear or other articles of Chapter 64 or 65;

   (h) Umbrellas, walking-sticks or other articles of Chapter 66;

   (ij) Abrasive goods of heading No. 6804.00 or 68.05 or Chapter 82, containing dust or powder of precious or semi-precious stones

(natural or synthetic); articles of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed); machinery, mechanical appliances or electrical goods, or parts thereof, of Section XVI. However, articles and parts thereof, wholly of precious or semi-precious stones (natural, synthetic or reconstructed) remain classified in this Chapter, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);

(k) Arms or parts thereof (Chapter 93);

(l) Articles covered by Note 2 of Chapter 95;

(m) Articles of Chapter 96 other than those of headings Nos. 96.01 to 96.06 or 96.15; or

(n) Original sculptures or statutory (heading No. 97.03), collectors' pieces (heading No. 9705.00) or antiques of an (age exceeding one hundred years (heading No. 9706.00, other than natural or cultured pearls or precious or semi-precious stones.

4. (a) The expression "precious metal" means silver, gold and platinum.

(b) The expression "platinum" means platinum, iridium, osmium, palladium, rhodium and ruthenium.

(c) The expression "precious or semi-precious stones" does not include any of the substances specified in Note 2(b) to Chapter 96.

5. For the purposes of this Chapter, any alloy (including a sintered mixture and an inter-metallic compound) containing precious metal is to be treated as an alloy of precious metal if any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

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

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

(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in the Nomenclature to precious metal or to any particular precious metal includes a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to metal clad with precious metal or to base metal or non-metals plated with precious metal.

7. Throughout the Nomenclature the expression "metal clad with precious metal" means material made with a base of metal upon one or more

surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. Except where the context otherwise requires, the expression also covers base metal inlaid with precious metal.

8. For the purposes of heading No. 71.13, the expression "articles of jewellery" means:

   (a) Any small objects of personal adornment (gem-set or not) for example, rings, bracelets, necklaces, brooches, earrings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
   (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 7114.00, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

10. For the purposes of heading No. 7117.00, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons or other articles of heading No. 96.06, or dress-combs, hair-slides or the like, or hairpins, of heading No. 96.15, not incorporating natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or metal clad with precious metal.

Subheading Notes.

1. For the purposes of subheadings Nos. 7110.001 and 7110.002, the expression "in powder form" means products of which 90% or more by weight passes through a sieve having a mesh aperture of 0.5 mm.

2. Notwithstanding the provisions of Chapter Note 4(b), for the purpose of subheadings Nos.7110.001 and 7110.002, the expression "platinum" does not include iridium, osmium, palladium, rhodium or ruthenium.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
	1. NATURAL OR CULTURED PEARLS AND PRECIOUS OR SEMI-PRECIOUS STONES			
71.01	Pearls, natural or cultured, whether or not worked or graded, but not strung, mounted or set; ungraded pearls, natural or cultured, temporarily strung for convenience of transport.			
7101.10	Natural pearls	20%	kg and metric carat	
7101.20	Cultured pearls:			
7101.21	Unworked.	20%	kg and metric carat	
7101.22	Worked.	20%	kg and metric carat	
71.02	Diamonds, whether or not worked, but not mounted or set.			
7102.10	Unsorted.	20%	kg and metric carat	
7102.20	Industrial:			
7102.21	Unworked or simply sawn, cleaved or bruted	20%	kg	
7102.29	Other	20%	kg	
7102.30	Non-industrial:			
7102.31	Unworked or simply sawn, cleaved or bruted	20%	kg and metric carat	
7102.39	Other.	20%	kg and metric carat	
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	20%	kg and metric carat	
7103.10	Unworked or simply sawn or roughly shaped	20%	kg and metric carat	
7103.90	Otherwise worked:			
7103.91	Rubies, sapphires and emeralds	20%	kg and metric carat	
7103.99	Other.	20%	kg and metric carat	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.			
7104.10	Piezo-electric quartz.	20%	kg and metric carat	
7104.20	Other, unworked or simply sawn or roughly shaped.	20%	kg and metric carat	
7104.90	Other.	20%	kg and metric carat	
7105.00	Dust and powder of natural or synthetic precious or semi-precious stones.	10%	kg and metric carat	
	II. PRECIOUS METALS AND METALS CLAD WITH PRECIOUS METAL			
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.			
7106.001	Unwrought.	20%	kg	
7106.009	Other.	20%	kg	
7107.00	Base metals clad with silver, not further worked than semi-manufactured.	20%	kg	
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.			
7108.10	Non-monetary.	20%	kg	
7108.20	Monetary.	20%	kg	
7109.00	Base metals or silver, clad with gold, not further worked than semi-manufactured.	20%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.			
7110.001	Platinum, unwrought or in powder form	20%	kg	
7110.002	Other metals of the platinum group, unwrought or in powder form.	20%	kg	
7110.009	Other	20%	kg	
7110.00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	20%	kg	
71.12	Waste and scrap of precious metal or of metal clad with precious metal.			
7112.10	Of gold, including metal clad with gold but excluding sweepings containing other precious metals.	20%	kg	
7112.20	Of platinum, including metal clad with platinum but excluding sweepings containing other precious metals.	20%	kg	
7112.90	Other	20%	kg	
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES			
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.			
7113.10	Of precious metal whether or not plated for clad with precious metal:			
7113.11	Of silver, whether or not plated or clad with other precious metal	20%	kg	
7113.19	Of other precious metal, whether or not plated or clad with precious metal:			
7113.191	Of gold	20%	kg	
7113.199	Other	20%	kg	
7113.20	Of base metal clad with precious metal	20%	kg	
7114.00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	20%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
7115.00	Other articles of precious metal or of metal clad with precious metal.	20%	kg	
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).			
7116.10	Of natural or cultured pearls	20%	kg	
7116.20	Of precious or semi-precious stones (natural, synthetic or reconstructed)	20%	kg	
7117.00	Imitation jewellery.	20%	kg	
71.18	Coin			
7118.10	Coin (other than gold coin), not being legal tender	Free	kg	
7118.90	Other:			
7118.901	Gold coin	Free	kg	
7118.909	Other	Free	kg	

Section XV
Base Metals and articles of base metal

Notes.

1. This section does not cover:

   (a) Prepared paints, inks or other products with a basis of metallic flakes or powder (headings Nos. 32.07 to 32.10, 32.12, 3213.00 or 32.15);

   (b) Ferro-cerium o other pyrophoric alloys (heading Nos. 36.06);

   (c) Headgear or parts thereof of heading No. 65.06 or 6507.00;

   (d) Umbrella frames or other articles of heading No. 6603.00;

   (e) Goods of Chapter 71 (for example, precious metal alloys, base metal clad with precious metal, imitation jewelry);

(f) Articles of Section XVI (machinery, mechanical appliances and electrical goods);

(g) Assembled railway or tramway track (heading No. 8608.00) or other articles of Section XVII 9vechicles, ships and boas, aircraft);

(h) Instruments or apparatus of Section XVIII, including clock or watch springs;

(i) Lead shot prepared for ammunition (heading o. 93.06) or other articles of Section XIX (arms and ammunition);

(j) Articles of Chapter 94 (for example, furniture, mattress supports, lamps and light fittings, illuminated signs prefabricated buildings);

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

(l) Hand sieves, buttons, pens, pencil holders, pen nibs or other articles of Chapter 96 (miscellaneous manufactures articles); or

(m) Articles of Chapter 97 (for example works of art).

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

(a) Articles of heading No. 73.07, 73.12, 73.15, 73.17, or 73.18 and similar articles of other base metal;

(b) Springs and leaves for springs, of base metal, other than clock or watch springs (heading 91.14); and

(c) Articles of heading Nos. 83.01, 83.02, 83.08, 8310.00 and frames and mirrors, of base metal, of heading No. 83.06.

In Chapters73 to 76 and 78 to 82 (but not in heading No. 73.15) references to parts of goods do not include references to parts of general use as defined above. Subject to the preceding paragraph and to Note 1 to Chapter 83, the articles of Chapter 82 or 83 are excluded from Chapters 72 to 76 and 78 to 81.

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

(a) An alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals;

(b) An alloy composed of base metals of this section is to be treated as an alloy of base metals of this Section if the total weight of the other elements present;

(c) In this Section the term "alloys" includes sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and inter-metallic compounds.

4. Unless the context otherwise requires, any reference in the Nomenclature to a base metal includes a reference to alloys which,

by virtue of note 3 above, are to be classified as alloys of that metal.

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

For this purpose:

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

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

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

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

(a) *Waste and scrap*

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

(b) *Powders*

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

Chapter 72

Iron and Steel

Notes

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

(a) *Pig iron*

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

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

(b) *Spiegeleisen*

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

(c) *Ferro-alloys*

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

- more than 10% of chromium
- more than 30% of manganese
- more than 3% of phosphorus
- more than 8% of silicon
- a total of more than 10% of other elements,

Excluding carbon, subject to a maximum content of 10% in the case of copper.

(d) Steel

Ferrous materials other than those of heading No. 72.03 which (with the exception of certain types produced in the form of castings) are usefully malleable and which contain by weight 2% or less of

carbon. However, chromium steels may contain higher proportions of carbon.

(e) Stainless steel

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

(f) Other alloy steel

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

- 0.3% or more of aluminium
- 0.0008% or more of boron
- 0.3% or more of chromium
- 0.3% or more of cobalt
- 0.4% or more of copper
- 0.4% or more of lead
- 1.65% or more of manganese
- 0.08% or more of molybdenum
- 0.3% or more of nickel
- 0.06% or more of niobium
- 0.6% or more of silicon
- 0.05% or more of titanium
- 0.3% or more of tungsten (wolfram)
- 0.1% or more of vanadium
- 0.05% or more of zirconium
- 0.1% or more of other elements (except sulphur, phosphorous, carbon and nitrogen), taken separately.

(g) *Remelting scrap ingots of iron or steel*

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

(h) *Granules*

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

(ij) *Semi-finished products*

Continuous cast products of solid section, whether or not subject to primary hot-rolling; and other products or solid section, which have not been further worked than subjected to primary hot-rolling or roughly shaped by forging, including blanks for angles, shapes or sections. These products are not presented in coils.

(k) *Flat-rolled products*

Rolled products of solid rectangular (other than square) cross-section, which do not conform to the definition at (ij) above in the form of:

- coils of successively superimposed layers or
- straight lengths, which if of a

thickness less than 4.75 mm are of a width measuring at least ten times the thickness or if of a thickness of 4.75 mm or more are of a width which exceeds

150 mm and measures at least twice the thickness.

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

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

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

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

(m) *Other bars and rods*

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

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

(n) *Angles shapes and sections*

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

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

(o) Wire

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

(p) *Hollow drill bars and rods*

Hollow bars and rods of any cross-section, suitable for drills, of which the greatest external dimension of the cross-section exceeds 15 mm but does not exceed 52 mm, and of

which the greatest internal dimension does not exceed one half of the greatest external dimension. Hollow bars and rods of iron or steel not conforming to this definition are to be classified in heading No. 73.04.

2. Ferrous metals clad with another ferrous metal are to be classified as products of the ferrous metal predominating by weight.

3. Iron or steel products obtained by electrolytic deposition, by pressure casting or by sintering are to be classified, according to their form, their composition and their appearance, in the headings of this Chapter appropriate to similar hot-rolled products.

Subheading Notes

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

(a) *Alloy pig iron*

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

- more than 0.2% of chromium
- more than 0.3% of copper
- more than 0.3% of nickel

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

(b) Non-alloy free-cutting steel

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

- 0.08% or more of sulphur
- 0.1% or more of lead
- more than 0.05% of selenium
- more than 0.01% of tellurium
- more than 0.05% of bismuth.

(c) *Silicon-electrical steel*

Alloy steels containing by weight at least 0.6% but not more than 6% of silicon and nor more than 0.08% of carbon. They may also contain by weight not more than 1% of aluminium but no other element in a proportion that would give the steel the characteristics of another alloy steel.

(d) *High speed steel*

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

(e) *Silico-manganese steel*

Alloy steels containing by weight:

- 0.35% or more but not more than 0.7 of carbon,

- 0.5% or more but not more than 1.2% of manganese, and

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

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

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

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SPECIAL RATES
	I. PRIMARY MATERIALS; PRODUCTS IN GRANULAR OR POWDER FORM			
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.			
7201.10	Non-alloy pig iron containing by weight 0.5% or less of phosphorous	15%	kg	
7201.20	Non-alloy pig iron containing by weight more than 0.5% of phosphorous	15%	kg	
7201.30	Alloy pig iron	15%	kg	
7201.40	Spiegeleisen	15%	kg	
72.02	Ferro-alloys.			
7202.10	Ferro-manganese	15%	kg	
7202.20	Ferro-silicon	15%	kg	
7202.30	Ferro-silica-manganese	15%	kg	
7202.40	Ferro-chromium	15%	kg	
7202.50	Ferro-silica-chromium	15%	kg	
7202.60	Ferro-nickel	15%	kg	
7202.70	Ferro-molybdenum	15%	kg	
7202.80	Ferro-tungsten and ferro-silica-tungsten	15%	kg	
7202.90	Other	15%	kg	
72.03	Ferrous products obtained by direct reduction of iron are and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94%, in lumps, pellets or similar forms.			

7203.10	Ferrous products obtained by direct reduction of iron ore	15%	kg	
7203.90	Other	15%	kg	
72.04	Ferrous waste and scrap; remelting scrap ingots of iron or steel.			
7204.10	Waste and scrap of cast iron	15%	kg	
7204.20	Waste and scrap of alloy steel	15%	kg	
7204.30	Waste and scrap of tinned iron or steel	15%	kg	
7204.40	Other waste and scrap	15%	kg	
7204.50	Remelting scrap ingots	15%	kg	
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.			
7205.10	Granules	15%	kg	
7205.20	Powders	15%	kg	
	II. IRON AND NON-ALLOY STEEL			
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading No. 72.03).			
7206.10	Ingots:			
7206.101	Of iron	15%	kg	
7206.102	Of non-alloy steel	15%	kg	
7206.90	Other:			
7206.901	Of iron	15%	kg	

7206.909	Of non-alloy steel	15%	kg	
72.07	Semi-finished products of iron or non-alloy steel.			
7207.10	Containing by weight less than 0.25% of carbon:			
7207.101	Blooms and billets, of non-alloy steel	15%	kg	
7207.109	Other	15%	kg	
7207.20	Containing by weight 0.25% or more of carbon:			
7207.201	Blooms and billets, of non-alloy steel	15%	kg	
7207.202	Other	15%	kg	
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated .			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE:
7208.10	In coils, not further worked than hot-rolled, of a thick- ness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7208.101	Of a thickness of less than 3 mm	15%	kg	
7208.109	Other	15%	kg	
7208.20	Other, in coils, not further worked than hot-rolled:			
7208.201	Of a thickness of less than 3 mm	15%	kg	
7208.209	Other	15%	kg	
7208.30	Not in coils, not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7208.301	Of a thickness of less than 3 mm	15%	kg	

7208.'309	Other	15%	kg	
7208.40	Other, not in coils, not further worked than hot-rolled:			
7208.401	Of a thickness of less than 3 mm	15%	kg	
7208.409	Other	15%	kg	
7208.90	Other:			
7208.901	Of a thickness of less than 3 mm	15%	kg	
7208.909	Other	15%	kg	
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.			
7209.10	In coils, not further worked than cold-rolled (cold reduced), of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			

7209.101	Of a thickness of less than 3 mm	15%	kg	
7209.109	Other	15%	kg	
7209.20	Other, in coils, not further worked than cold-rolled (cold-reduced):			
7209.201	Of a thickness of less than 3 mm	15%	kg	
7209.209	Other	15%	kg	
7209.30	Not in coils, not further worked than cold-rolled (cold- a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of355 MPa:			

7209.301	Of a thickness of less than 3 mm	15%	kg	
7209.309	Other	15%	kg	
7209.40	Other, not in coils, not further worked than cold-rolled (cold-reduced) :			
7209.401	Of a thickness of less than 3 mm	15%	kg	
7209.409	Other	15%	kg	
7209.90	Other :			
7209.901	Of a thickness of less than 3 mm	15%	kg	
7209.909	Other	15%	kg	
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.			
7210.10	Plated or coated with tin:			

7210.11	Of a thickness of 0.5 mm or more	15%	kg	
7210.12	Of a thickness of less than 0.5 mm	15%	kg	
7210.20	Plated or coated with lead, including terne-plate	15%	kg	
7210.30	Electrolytic ally plated or coated with zinc:			
7210.31	Of steel of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a inimum yield point of 355 MPa:			
7210.311	Of a thickness of less than 3 mm	15%	kg	
7210.319	Other	15%	kg	
7210.39	Other:			
7210.391	Of a thickness of less than 3 mm	15%	kg	
7210.399	Other	15%	kg	

7210.40	Otherwise plated or coated with zinc:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
7210.41	Corrugated:			
7210.411	Of a thickness of less than 3 mm	15%	kg	
7210.419	Other	15%	kg	
7210.49	Other:			
7210.491	Of a thickness of less than 3 mm	15%	kg	
7210.499	Other	15%	kg	
7210.50	Plated or coated with chromium oxides or mium and chromium oxides	15%	kg	
7210.60	Plated or coated with aluminium	15%	kg	
7210.70	Painted, varnished or coated with plas1ics	15%	kg	
7210.90	Other	15%	kg	
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.			
7211.10	Not further worked than hot-rolled, of a thickness of less than 3 mm and having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7211.101	Of a thickness of less than 3 mm	15%	kg	
7211.109	Other	15%	kg	
7211.20	Other, not further worked than hot-rolled:			
7211.201	Of a thickriess of less than 3 mm	15%	kg	
7211.209	Other	15%	kg	
7211.30	Not further worked than cold-rolled (cold-a thickness of less than 3 mm and having a yield point of 275 MPa or of a thickness of more and having a minimum yield point of			
7211.301	Of a thickness of less than 3 mm	15%	kg	
7211.309	Other	15%	kg	
7211.40	Other, not further worked than cold-rolled reduced):			
7211.401	Of a thickness of less than 3 mm	15%	kg	

7211.409	Other	15%	kg	
7211.90	Other:			
7211.901	Of a thickness of less than 3 mm	15%	kg	
7211.909	Other	15%	kg	
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.			
7212.10	Plated or coated with tin	15%	kg	
7212.20	Electrolytically plated or coated with zinc:			
7212.21	Of steel or a thickness of less than 3 mm having a minimum yield point of 275 MPa or of a thickness of 3 mm or more and having a minimum yield point of 355 MPa:			
7212.211	Of a thickness of less than 3 mm	15%	kg	
7212.219	Other	15%	kg	
7212.29	Other:			
7212.291	Of a thickness of less than 3 mm	15%	kg	
7212.299	Other	15%	kg	
7212.30	Otherwise plated or coated with zinc:			
7212.301	Of a thickness of less than 3 mm	15%	kg	
7212.309	Other	15%	kg	
7212.40	Painted, varnished or coated with plastics	15%	kg	
7212.50	Otherwise plated or coated	15%	kg	
7212.60	Clad	15%	kg	
72.13	Bars and rods, hot-rolled in irregularly wound coils, of iron or non-alloy steel.			
7213.001	Of iron	15%	kg	
7213.009	Of non-alloy steel	15%	kg	
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.			

7214.001	Forged, of iron	15%	kg	
7214.002	Forged, of non-alloy steel	15%	kg	
7214.003	Other, of iron	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
7214.009	Other, of non-alloy steel	15%	kg	
72.15	Other bars and rods of iron or non-alloy steel.			
7215.001	Of free-cutting steel, not further worked than cold- formed or cold-finished	15%	kg	
7215.002	Other, not further worked than cold-formed or cold- finished	15%	kg	
7215.003	Other, of iron	15%	kg	
7215.009	Other, of non-alloy steel	15%	kg	
72.16	Angles, shapes and sections of iron or non-alloy steel.			
7216.001	Angles, of non-alloy steel	15%	kg	
7216.009	Other	15%	kg	
72.1	Wire of iron or non-alloy steel:			
7217.001	Of iron	15%	kg	
7217.002	Of non-alloy steel	15%	kg	
	III. STAINLESS STEEL			
72.18	Stainless steel in ingots or other primary forms; semi- finished products of stainless steel.			

7218.10	Ingots and other primary forms	15%	kg	
7218.90	Other	15%	kg	
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.			
7219.10	Not further worked than hot-rolled, in coils	15%	kg	
7219.20	Not further worked than hot-rolled, not in coils	15%	kg	
7219.30	Not further worked than cold-rolled (cold-reduced)	15%	kg	
7219.90	Other	15%	kg	
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.			
7220.10	Not further worked than hot-rolled	15%	kg	
7220.20	Not further worked than cold-rolled (cold-reduced)	15%	kg	
7220.90	Other	15%	kg	
7221.00	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	15%	kg	
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.			
7222.10	Bars and rods, not further worked than hot-rolled, hot- drawn or extruded	15%	kg	

7222.20	Bars and rods, not further worked than cold-formed or cold-finished	15%	kg	
7222.30	Other bars and rods	15%	kg	
7222.40	Angles, shapes and sections:			
7222.401	Angles	15%	kg	
7222.402	Shapes and sections	15%	kg	
7223.00	Wire of stainless steel.	15%	kg	
	IV. OTHER ALLOY STEEL; HOLLOW DRILL BARS AND RODS, OF ALLOY OR NON-ALLOY STEEL			
72.24	Other alloy steel in ingots or other primary forms; semi- finished products of other alloy steel.			
7224.10	Ingots and other primary forms	15%	kg	
7224.90	Other	15%	kg	
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.			
7225.10	Of silicon-electrical steel	15%	kg	
7225.20	Of high speed steel	15%	kg	
7225.30	Other, not further worked than hot-rolled, in coils	15%	kg	
7225.40	Other, not further worked than hot-rolled, not in coils	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
7225.50	Other, not further worked than cold-rolled (cold- reduced)	15%	kg	
7225.90	Other	15%	kg	
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.			
7226.10	Of silicon-electrical steel	15%	kg	
7226.20	Of high speed steel	15%	kg	
7226.90	Other:			
7226.91	Not further worked than hot-rolled	15%	**kg**	
7226.92	Not further worked than cold-rolled (cold-reduced)	15%	kg	
7226.99	Other	15%	kg	
72.27	Bars and rods, hot-rolled, in irregular wound coils, of other alloy steel.			
7227.10	Of high speed steel	15%	kg	
7227.20	Of silico-manganese steel	15%	kg	
7227.90	Other	15%	kg	
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.			
7228.10	Bars and rods, of high speed steel	15%	kg	

7228.20	Bars and rods, of silico-manganese steel	15%	kg	
7228.30	Other bars and rods, not further worked than hot- rolled, hot-drawn or extruded	15%	kg	
7228.40	Other bars and rods, not further worked than forged	15%	kg	
7228.50	Other bars and rods, not further worked than cold- formed or cold-finished	15%	kg	
7228.60	Other bars and rods	15%	kg	
7228.70	Angles, shapes and sections:			
7228.701	Angles	15%	kg	
7228.702	Shapes and sections	15%	kg	
7228.80	Hollow drill bars and rods	15%	kg	
72.29	Wire of other alloy steel.			
7229.10	Of high speed steel	15%	kg	
7229.20	Of silico-manganese steel	15%	kg	
7229.90	Other	15%	kg	

Chapter 73

Articles of iron or steel

Notes.

1. In this Chapter the expression "cast iron" applies to products obtained by casting in which iron predominates by weight over each of the other elements and which do not comply with the chemical composition of steel as defined in Note 1 (d) to Chapter 72.

2. In this Chapter the word "wire" means hot or cold-formed products of any cross-sectional shape, of which no cross-sectional dimension exceeds 16mm.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel.			
7301.10	Sheet piling	10%	kg	
7301.20	Angles, shapes and sections	10%	kg	
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.			
7302.001	Rails	10%	kg	
7302.009	Other	10%	kg	
7303.00	Tubes, pipes and hollow profiles, of cast iron.	10%	kg	
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.			
7304.001	High-pressure hydro-electric conduits of steel, whether or not reinforced	10%	kg	
7304.002	Tubes, pipes and blanks therefore, of steel, of a thickness of less than 3mm and a diameter less than 75 mm	10%	kg	
7304.009	Other	10%	kg	
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having internal and external circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.			
7305.10	Line pipe of a kind used for oil or gas pipelines:			
7305.11	Longitudinally submerged arc welded	10%	kg	
7305.12	Other, longitudinally welded	10%	kg	
7305.19	Other	10%	kg	

7305.20	Casing of a kind used in drilling for oil or gas	10%	kg	
7305.30	Other, welded:			
7305.31	Longitudinally welded	10/%	kg	
7305.39	Other	10%	kg	
7305.90	Other	10%	kg	
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel			
7306.001	Tubes, pipes and blanks therefore, of steel, of a thickness of less than 3 mm and a diameter less than 75mm	10%	kg	
7306.009	Other	10%	kg	
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.			
7307.10	Cast fittings:			
7307.11	Of non-malleable cast iron	10%	kg	
7307.19	Other	10%	kg	
7307.20	Other, of stainless steel:			
7307.21	Flanges	10%	kg	
7307.22	Threaded elbows, bends and sleeves	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
7307.23	Butt welding fittings	10%	kg	
7307.29	Other	10%	kg	
7307.90	Other:			
7307.91	Flanges	10%	kg	
7307.92	Threaded elbows, bends and sleeves	10%	kg	
7307.93	Butt welding fittings	10%	kg	
7307.99	Other	10%	kg	
73.08	Structures (excluding prefabricated buildings of heading No. 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.			
7308.10	Bridges and bridge-sections	10%	kg	
7308.20	Towers and lattice masts	10%	kg	
7308.30	Doors, windows and their frames and thresholds for doors.	10%	kg	
7308.40	Props and similar equipment for scaffolding, shuttering or pit-propping	10%	kg	
7308.90	Other	10%	kg	
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.			
7309.001	Petrol, oil and gas tanks	10%	kg	
7309.002	Water tanks	10%	kg	
7309.009	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
73.10	Tanks, casks, drums, cans, boxes and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	10%	kg	
7310.10	Of a capacity of 50 litres or more			
7310.20	Of a capacity of less than 50 litres:			
7310.21	Can which are to be closed by soldering or crimping	10%	kg	
		10%	kg	
7310.29	Other			
7311.00	Containers for compressed or liquefied gas, of iron or steel.	10%	kg	
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.			
7312.10	Stranded wire and cables.	10%	kg	
7312.101	Stranded wire	10%	kg	
7312.102	Cables.	10%	kg	
7312.90	Other			
7313.00	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	10%	kg	
7313.001	Barbed wire of iron or steel	10%	kg	
7313.009	Other			
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	10%	kg	
7314.10	Woven products			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
7314.20	Grill, netting and fencing, welded at the intersection, of wire with a maximum cross-sectional dimension of 3 mm or more and having a mesh size of 100 cm² or more	10%	kg	
7314.30	Other grill, netting and fencing, welded at the intersection	10%	kg	
7314.40	Other grill, netting and fencing	10%	kg	
7314.50	Expanded metal	10%	kg	
73.15	Chain and parts thereof, of iron or steel.			
7315.10	Articulated link chain and parts thereof:			
7315.11	Roller chain	15%	kg	
7315.12	Other chain	15%	kg	
73.15.19	Parts	15%	kg	
7315.20	Skid chain	15%	kg	
7315.80	Other chain	15%	kg	
7315.90	Other parts	15%	kg	
7316.00	Anchors, grapnels and parts thereof, of iron or steel.	5%	kg	
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading No. 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.			
7317.001	Masonry and roofing nails	15%	kg	
7317.002	Other nails	15%	kg	
7317.003	Tacks	15%	kg	
7317.004	Staples	15%	kg	
7317.009	Other	15%	kg	
73.18	Screw needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
7318.10	Threaded articles:			
7318.101	Screws	15%	kg	
7318.102	Bolts and nuts	15%	kg	
7318.109	Other	15%	kg	
7318.20	Non-threaded articles	15%	kg	
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stilettos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.			
7319.10	Sewing, darning or embroidery needles	15%	kg	
7319.20	Safety pins	15%	kg	
7319.30	Other pins:			
7319.301	Ordinary pins	15%	kg	
7319.309	Other	15%	kg	
7319.90	Other	15%	kg	
73.20	Springs and leaves for springs, of iron or steel			
7320.10	Leaf-springs and leaves therefore	15%	kg	
7320.20	Helical springs	15%	kg	
7320.90	Other	15%	kg	
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances, and parts thereof, of iron or steel.			
7321.10	Cooking appliances and plate warmers:			
7321.101	Stoves, ranges, cookers and			
7321.109	barbecues	15%	kg	
7321.80	Other	15%	kg	
7321.81	Other appliances:			
7321.82	For gas fuel or both gas and other	15%	kg	
7321.83	fuels	15%	kg	
7321.90	For liquid fuel	15%	kg	
	For solid fuel	15%	kg	
	Parts			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
7322.00	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	15%	kg	
73.23	Table, kitchen or other households articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.			
7323.10	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like:			
7323.101	Iron or steel wool	15%	kg	
7323.102	Pot scourers and scouring or polishing pads	15%	kg	
7323.109	Other	15%	kg	
7323.90	Other:			
7323.901	Baking pans	10%	kg	
7323.902	Buckets	10%	kg	
7323.903	Dust bins	10%	kg	
7323.904	Funnels	10%	kg	
7323.905	Watering-cans	10%	kg	
7323.906	Clothes hangers	15%	kg	
7323.907	Letter boxes	15%	kg	
7323.908	Parts	15%	kg	
7323.909	Other	15%	kg	
73.24	Sanitary ware and parts thereof, of iron or steel			
7324.10	Sinks and wash basins, of stainless steel	10%	kg and No	
7324.20	Baths	10%	kg and No	
7324.90	Other, including parts:			
7324.901	Parts	10%	kg	
7324.909	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
73.25	Other cast articles of iron or steel.			
7325.10	Of non-malleable cast iron	15%	kg	
7325.90	Other:			
7325.91	Grinding balls and similar articles for mills	15%	kg	
7325.99	Other	15%	kg	
73.26	Other articles of iron or steel.			
7326.10	Forged or stamped, but not further worked:			
7326.11	Grinding balls and similar articles for mills	15%	kg	
7326.19	Other	15%	kg	
7326.20	Articles of iron or steel wire	15%	kg	
7326.90	Other	15%	kg	

Chapter 74

Copper and articles made of copper

Note.

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

(a) *Refined copper*

Metal containing at least 99.85% by weight of copper; or metal containing at least 97.5% by weight of copper, provided that the content by weight of any other element does not exceed the limit specified in the following table:

TABLE – Other elements

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

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

(b) *Copper alloys*

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

(i) the content by weight of a least one of the other elements is greater than the limit specified in the foregoing table; or

(ii) the total content by weight of such other elements exceeds 2.5%.

(c) *Master alloys*

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

(d) *Bars and rods*

Rolled, extruded, drawn or forged products, not in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel). Products, with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The

thickness of such products which have a rectangular (including "modified rectangular") cross-section exceeds one-tenth of the width. The expression also covers cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products of other headings.

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

(e) *Profiles*

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

(f) *Wire*

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

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

(g) *Plates, sheets, strip and foil*

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the

- character of articles or products of other headings.

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

(h) *Tubes and pipes*

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

Subheading Note.

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

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

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

- zinc predominates by weight over each of such other elements;

- any nickel content by weight is less than 5% (see copper-nickel-zinc alloys (nickel silvers)); and

- any tin content by weight isles than 3% (see copper-tin alloys (bronzes)).

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

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

(c) *Copper-nickel-zin base alloys (nickel silvers)*

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

(d) *Copper-nickel based alloys*

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
74.01	Copper mattes; cement copper (precipitated copper).			
7401.10	Copper mattes	15%	kg	
7401.20	Cement copper (precipitated copper)	15%	kg	
7402.00	Unrefined copper: copper anodes for electrolytic refining.	15%	kg	
74.03	Refined copper and copper alloys, unwrought.	15%	kg	
7403.10	Refined copper	15%	kg	
7403.20	Copper alloys	15%	kg	
7404.00	Copper waste and scrap	15%	kg	
7405.00	Master alloys of copper	15%	kg	
7406.00	Copper powders and flakes.	10%	kg	
74.07	Copper bars, rods, and profiles.			
7407.10	Of refined copper	15%	kg	
7407.20	Of copper alloys	15%	kg	
74.08	Copper wire.			
7408.10	Of refined copper	15%	kg	
7408.20	Of copper alloys	15%	kg	
7409.00	Copper plates, sheets and strip, of a thickness exceeding 0.15mm	15%	kg	
7410.00	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15mm.	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
7411.00	Copper tubes and pipes.	10%	kg	
7412.00	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	10%	kg	
7413.00	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	15%	kg	
7414.00	Cloth (including endless bands), grill and netting, of copper wire; expanded metal of copper.	10%	kg	
74.15	Nails, tacks, drawing pins, staples, (other than those of heading No. 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.			
7415.10	Nails and tacks, drawing pins, staples and similar articles	15%	kg	
7415.20	Other articles, not threaded	15%	kg	
7415.30	Other threaded articles	15%	kg	
7416.00	Copper springs	15%	kg	
7417.00	Cooking or heating apparatus of a kind used for domestic purposes, non-electric, and parts thereof, of copper.	10%	kg	
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
7418.10	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like,	15%	kg	
7418.20	Sanitary ware and parts thereof	10%	kg	
74.19	Other articles of copper			
7419.10	Chain and parts thereof			
7419.90	Other			

Chapter 75

Nickel and articles thereof

Note.

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

(a) *Bars and rods*

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

(b) *Profiles*

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

(c) *Wire*

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

section exceeds one-tenth of the width.

(d) *Plates, sheets, strip and foil*

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

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

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

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

(e) *Tubes and pipes*

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

Subheading Note.

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

   (a) *Nickel, not alloyed*

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

   (i) the cobalt content by weight does not exceed 1.5% ; and

   (ii) the content by weight of any other element dose not exceed the limit specified in the following table:

Table – Other elements

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

(b) *Nickel alloys*

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

(i) the content by weight of cobalt exceeds 1.5%,

(ii) the content by weight of at least one of the other elements is greater than the limit specified in the foregoing table, or

(iii) the total content by weight of elements other than nickel plus cobalt exceeds 1%.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.			
7501.10	Nickel mattes	15%	kg	
7501.20	Nickel oxide sinters and other intermediate products of nickel metallurgy	15%	kg	
7502.00	Unwrought nickel	15%	kg	
7503.00	Nickel waste and scrap.	15%	kg	
7504.00	Nickel powders and flakes.	15%	kg	
7505.00	Nickel bars, rods, profiles and wire.	15%	kg	
7506.00	Nickel plates, sheets, strip and foil.	15%	kg	
7507.00	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	15%	kg	
75.08	Other articles of nickel.	15%	kg	
7508.001	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	15%	kg	
7508.009	Other	15%	kg	

Chapter 76

Aluminium and articles thereof

Note.

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

(a) *Bars and rods*

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

(b) *Profiles*

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

(c) *Wire*

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

(d) *Plates, sheets, strip and foil*

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

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

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

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

(e) *Tubes and pipes*

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

Subheading Note.

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

(a) *Aluminium, not alloyed*

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

Table – Other elements

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

(1) Other elements are, for example, Cr, Cu, Mg, Mn, Ni, Zn.

(2) Copper is permitted in a proportion greater than 0.1% but not more than 0.2%, provided that neither the chromium nor manganese content exceeds 0.05%.

(b) *Aluminium alloys*

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

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

(2) the total content by weight of such other elements exceeds 1%.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
7601.00	Unwrought aluminium.	15%	kg	
7602.00	Aluminium waste and scrap.	15%	kg	
7603.00	Aluminium powders and flakes.	15%	kg	
7604.00	Aluminium bars, rods, and profiles.	15%	kg	
7605.00	Aluminium wire.	15%	kg	
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm.			
7606.001	Flat sheets	15%	kg	
7606.002	Corrugated sheets	15%	kg	
7606.009	Other	15%	kg	
7607.00	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2mm.	15%	kg	
7608.00	Aluminium tubes and pipes.	15%	kg	
7609.00	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	15%	kg	
76.10	Aluminium structures (excluding pre-fabricated buildings of heading No. 94.06) and parts of structures (for example, bridges, and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and other frames and threshold for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
7610.10	Doors, windows and their frames and thresholds for doors	15%	kg	
7610.90	Other:			
7610.901	Complete structures	15%	kg	
7610.909	Other	15%	kg	
76.11	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted mechanical or thermal equipment.			
7611.001	Water storage tanks	15%	kg	
7611.009	Other	15%	kg	
76.12	Aluminium casks, drums, can, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	15%	kg	
7612.001	Cans	15%	kg	
7612.009	Other			
7613.00	Aluminium containers for compressed or liquefied gas.	15%	kg	
7614.00	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	15%	kg	
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring of polishing pads, gloves and the like of, aluminium; sanitary ware and parts thereof, of aluminium.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
7615.10	Table, kitchen, or other household articles and parts thereof, pot scourers and scouring or polishing pads, gloves and the like:			
7615.101	Saucepans	10%	kg	
7615.102	Baking, stew and frying pans	10%	kg	
7615.103	Other table, kitchen or household articles	10%	kg	
7615.104	Parts of the goods of sub-headings Nos. 7615.101, 7615.102, 7615.103	10%	kg	
7615.105	Pot scourers and scouring or polishing pads	15%	kg	
7615.109	Other	15%	kg	
7615.20	Sanitary ware and parts thereof:			
7615.201	Sanitary ware	10%	kg	
7615.202	Parts	10%	kg	
76.16	Other articles of aluminium.			
7616.10	Nails, tacks, staples, (other than those of heading No. 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles	15%	kg	
7616.90	Other:			
7616.901	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	10%	kg	
7616.902	Expanded metal	10%	kg	
7616.909	Other	10%	kg	

Chapter 77

**(Reserved for possible future use
in the Harmonize System)**

Chapter 78

Lead and articles made from lead

Note.

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

(a) *Bars and rods*

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

(b) *Profiles*

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

(c) *Wire*

Rolled, extruded or drawn products, in coils, which have a uniform solid cross-section along their whole length in the shape of circles, ovals, rectangles (including squares), equilateral triangles or regular convex polygons (including "flattened circles" and "modified rectangles", of which two opposite sides are convex arcs, the other two sides being straight, of equal length and parallel).

Products with a rectangular (including square), triangular or polygonal cross-section may have corners rounded along their whole length. The thickness of such products which have a rectangular (including "modified rectangular")cross-section exceeds one-tenth of the width.

(d) *Plates, sheets, strip and foil*

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

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

(e) *Tubes and pipes*

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

Subheading Note.

1. In this Chapter the expression "refined lead" means: Metal containing by weight at least 99.9% of lead provided that the content by weight of any other element does not exceed the limit specified in the following table:

Table – Other elements

Element	Limiting content
Other (for example Te) each	0.001

	% by weight
Ag Silver	0.02
As Arsenic	0.005
Bi Bismuth	0.05
Ca Calcium	0.002
Cd Cadmium	0.002
Cu Copper	0.08
Fe Iron	0.002
S Sulphur	0.002
Sb Antimony	0.005
Sn Tin	0.005
Zn Zinc	0.002

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
7801.00	Unwrought lead.	15%	kg	
7802.00	Lead waste and scrap.	15%	kg	
7803.00	Lead bars, rods, profiles and wires.	15%	kg	
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.			
7804.10	Plates, sheets, strip and foil	15%	kg	
7804.20	Powders and flakes	15%	kg	
7805.00	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	10%	kg	
7806.00	Other articles of lead	15%	kg	

Chapter 79

Zinc and articles thereof

Note.

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

   (a) *Bars and rods*

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

   (b) *Profiles*

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

   (c) *Wire*

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

(d) Plates, sheets, strip and foil

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

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

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

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

(e) *Tubes and pipes*

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

Subheading Note.

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

(a) *Zinc, not alloyed*

Metal containing by weight at least 97.5% of zinc.

(b) *Zinc alloys*

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

(c) *Zinc dust*

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

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
7901.00	Unwrought zinc.	15%	kg	
7902.00	Zinc waste and scrap.	15%	kg	
79.03	Zinc dust, powders and flakes.		kg	
7903.10	Zinc dust	15%	kg	
7903.90	Other	15%		
7904.00	Zinc bars, rods, profiles and wire	15%	kg	
7905.00	Zinc plates, sheets, strip and foil	15%	kg	
7906.00	Zinc tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	15%	kg	
79.07	Other articles of zinc.		kg	
7907.10	Gutters, roof capping, skylight frames, and other fabricated building components	15%	kg	
7907.90	Other	15%		

Chapter 80

Tin and articles thereof

Note.

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

(a) *Bars and rods*

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

(b) *Profiles*

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

(c) *Wire*

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

(d) *Plates, sheets, strip and foil*

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

- of rectangular (including square) shape with a thickness not exceeding one-tenth of the width,
- of a shape other than rectangular or square, of any size, provided that they do not assume the character of articles or products of other headings.

Heading No. 8004.00 and 80.05 apply, *inter alia*, to plates, sheets, strip and foil with patterns (for example, grooves, ribs, chequers, tears, buttons, lozenges) and to such products which have been perforated, corrugated, polished or coated, provided that they do not thereby assume the character of articles or products of other headings.

(e) *Tubes and pipes*

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

Subheading Note.

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

2. Tin, not alloyed

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

Table – Other elements

Element	Limiting content % by weight
Bi Bismuth	0.1
Cu Copper	0.4

(b) *Tin alloys*

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

(i) the total content by weight of such other elements exceeds 1%; or

(ii) the content by weight of either bismuth or copper is equal to or greater than the limit specified in the foregoing table.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8001.00	Unwrought tin.	15%	kg	
8002.00	Tin waste and scrap.	15%	kg	
8003.00	Tin bars, rods, profiles and wire.	15%	kg	
8004.00	Tin plates, sheets and strip, of a thickness exceeding 0.2 mm.	15%	kg	
80.05	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2 mm; tin powders and flakes.	15%	kg	
8005.10	Foil	15%	kg	
8005.20	Powders and flakes	15%	kg	
8006.00	Tin tubes, pipes and tube or pipe fittings (for example couplings, elbows, sleeves).	15%	kg	
8007.00	Other articles of tin.	15%	kg	

Chapter 81

Other base metals; cermets; articles thereof

Subheading Note.

1. Note 1 to Chapter 74, defining "bars and rods" , "profiles", "wire" and "plates, sheets, strip and foil" applies, *mutatis mutandis*, to this Chapter.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap.			
8101.001	Unwrought tungsten; tungsten waste and scrap	15%	kg	
8101.002	Wrought tungsten and articles of tungsten	15%	kg	
81.02	Molybdenum and articles thereof , including waste and scrap.			
8102.001	Unwrought molybdenum; molybdenum waste and scrap	15%	kg	
8102.002	Wrought molybdenum and articles of molybdenum.	15%	kg	
81.03	Tantalum and articles thereof, including waste and scrap.			
8103.10	Unwrought tantalum, including bars and rods obtained simply by sintering; waste and scrap; powders	15%	kg	
8103.90	Other	15%	kg	
81.04	Magnesium and articles thereof, including waste and scrap.			
8104.10	Unwrought magnesium	15%	kg	
8104.20	Waste and scrap	15%	kg	
8104.30	Raspings, turnings and granules, graded according to size; powders	15%	kg	
8104.90	Other:			
8104.901	Wrought bars, rods, angles, shapes and sections of magnesium; magnesium wire, wrought plates, sheets and strip, of magnesium, magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks, therefore, of magnesium, hollow bars of magnesium	15%	kg	
8104.909	Other	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	15%	kg	
8105.10	Cobalt mattes and other intermediate products of cobalt metallurgy; unwrought cobalt; waste and scrap; powders	15%	kg	
8105.90	Other	15%	kg	
8106.00	Bismuth and articles thereof, including waste and scrap.	15%	kg	
81.07	Cadmium and articles thereof, including waste and scrap.			
8107.10	Unwrought cadmium; waste and scrap; powders	15%	kg	
8107.90	Other	15%	kg	
81.08	Titanium and articles thereof, including waste and scrap.			
8108.10	Unwrought cadmium; waste and scrap; powders	15%	kg	
8108.90	Other	15%	kg	
81.09	Zirconium and articles thereof, including waste and scrap.	15%	kg	
8109.10	Unwrought zirconium; waste and scrap; powders	15%	kg	
8109.90	Other	15%	kg	
8110.00	Antimony and articles thereof, including waste and scrap.	15%	kg	
8111.00	Manganese and articles thereof, including waste and scrap.	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium, (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.			
8112.10	Beryllium:			
8112.11	Unwrought: waste and scrap; powders	15%	kg	
8112.19	Other	15%	kg	
8112.20	Chromium	15%	kg	
8112.30	Germanium	15%	kg	
8112.40	Vanadium	15%	kg	
8112.90	Other:			
8112.91	Unwrought: waste and scrap; powders	15%	kg	
8112.99	Other	15%	kg	
8113.00	Cermets and articles thereof, including waste and scrap.	15%	kg	

Chapter 82

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

Notes.

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure or pedicure sets, and goods of heading No. 8209.00, this Chapter covers only articles with a blade, working edge, working surface or other working part of:

   (a) Base metal;

   (b) Metal carbides or cermets;

   (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal, metal carbide or cermet; or

   (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identify and function after the application of the abrasive.

2. Parts of base metal of the articles of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No. 84.66). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

   Heads, blades and cutting plates for electric shavers or electric hair clippers are to be classified in heading No. 85.10.

3. Sets consisting of one or more knives of heading No. 82.11 and at least an equal number of articles of heading No. 82.15 are to be classified in heading No. 82.15.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
82.01	Hand tools, the following: spades, shovels, mattocks, picks, hoes, forks and rakes, axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry			
8201.10	Spades and shovels	Free	kg and No	
8201.20	Forks	Free	kg and No	
8201.30	Mattocks, picks, hoes and rakes:			
8201.301	Mattocks	Free	kg and No	
8201.302	Picks	Free	kg and No	
8201.303	Hoes	Free	kg and No	
8201.304	Rakes	Free	kg and No	
8201.40	Axes, bill hooks ad similar hewing tools:			
8201.401	Axes	Free	kg and No	
8201.402	Machettes (cutlasses)	Free	kg and No	
8201.409	Other	Free	kg and No	
8201.50	Secateurs and similar one-handed pruners and shears (including poultry shears)	10%	kg and No	
8201.60	Hedge shears, two handed pruning shears and similar two-handed shears	Free	kg and No	
8201.90	Other hand tools of a kind used in agriculture, horticulture or forestry	Free	kg	
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).			
8202.10	Hand saws	10%	kg	
8202.20	Band saw blades	10%	kg	
8202.30	Circular saw blades (including slitting or slotting saw blades)	10%	kg	
8202.40	Chain saw blades	10%	kg	
8202.90	Other saw blades	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.			
8203.10	Files, rasps and similar tools	10%	kg and No	
8203.20	Pliers (including cutting pliers), pincers, tweezers and similar tools	10%	kg and No	
8203.30	Metal cutting shears and similar tools	10%	kg and No	
8203.40	Pipe-cutters, bolt croppers, perforating punches and similar tool	10%	kg and No	
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); inter-changeable spanner sockets with or without handles.			
8204.10	Hand-operated spanners and wrenches	10%	kg and No	
8204.20	Interchangeable spanner sockets with or without handles	10%	kg and No	
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of , machine tools; anvils, portable forges; hand or pedal-operated grinding wheels with frameworks.			
8205.10	Drilling, threading or tapping tools	10%	kg	
8205.20	Hammer and sledge hammers	10%	kg	
8205.30	Planes, chisels, gouges and similar cutting tools for working wood	10%	kg	
8205.40	Screwdrivers	10%	kg	
8205.50	Other hand tools (including glaziers' diamonds):			
8205.51	Households tools	10%	kg	
8205.59	Other	10%	kg	
8205.60	Blow lamps	10%	kg	
8205.70	Vices Clamps and the like	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8205.80	Anvils; portable forges; hand or pedal-operated grinding wheels with frameworks	10%	kg	
8205.90	Set of articles of two or more of the foregoing subheadings	10%	kg	
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.			
8206.001	Household tools	10%	kg	
8206.009	Other	10%	kg	
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.			
8207.10	Rock drilling or earth boring tools	10%	kg	
8207.20	Dies for drawing or extruding metal	10%	kg	
8207.30	Tools for pressing, stamping or punching	10%	kg	
8207.40	Tools for tapping or threading	10%	kg	
8207.50	Tools for drilling, other than rock drilling	10%	kg	
8207.60	Tools for boring or broaching	10%	kg	
8207.70	Tools for milling	10%	kg	
8207.80	Tools for turning	10%	kg	
8207.90	Other interchangeable tools	10%	kg	
82.08	Knives and cutting blades, for machines or for mechanical appliances.			
8208.10	For metal working	10%	kg	
8208.20	For wood working	10%	kg	
8208.30	For kitchen appliances or for machines used in the food industry:			
8208.301	For kitchen appliances	10%	kg	
8208.309	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8208.40	For agricultural, horticultural or forestry machines:			
8208.401	For lawn mowers	10%	kg	
8208.409	Other	10%	kg	
8208.90	Other	10%	kg	
8209.00	Plates, sticks, tips and the like for tools, unmounted, of sintered metal carbrides or cermets.	10%	kg	
82.10	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.			
8210.001	Coffee-mills	10%	kg	
8210.002	Mincers	10%	kg	
8210.003	Juice extractors	10%	kg	
8210.004	Ice Cream freezers	10%	kg	
8210.009	Other	10%	kg	
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No. 82.08, and blades therefor.			
8211.10		10%	kg	
8211.90	Sets of assorted articles			
8211.91	Other:			
8211.92	Table knives having fixed	10%	kg	
8211.921	blades			
8211.929	Other knives having fixed			
8211.93	blades:	10%	kg	
8211.931	Household	10%	kg	
8211.939	Other			
8211.94	Knives having other than fixed			
	blades:	10%	kg	
82.12	Household	10%	kg	
	Other	10%	kg	
	Blades			
8212.10				
8212.20	Razor and razor blades (including razor blade blanks in strips).			
		10%	kg	
	Razors			
	Safety razor blades, including razor blade blanks in strips:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8212.201	Safety razor blades	10%	kg	
8212.209	Other	10%	kg	
8212.90	Other parts	10%	kg	
82.13	Scissors, tailors' shears and similar shears, and blades therefore.			
8213.001	Tailors' and dressmakers' shears	10%	kg	
8213.002	For use in agriculture, horticulture or industry	10%	kg	
8213.009	Other	10%	kg	
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).			
8214.10	Paper knives, letter openers, erasing knives, pencil sharpeners and blades therefor	10%	kg	
8214.20	Manicure or pedicure sets and instruments (including nail files)	10%	kg	
8214.90	Other:			
8214.901	For use in agriculture, horticulture or industry.	10%	kg	
8214.909	Other	10%	kg	
82.15	Spoons, forks, ladies, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.			
8215.10	Sets of assorted articles containing at least one article plated with precious metal	10%	kg	
8215.20	Other sets of assorted articles	10%	kg	
8215.90	Other:			
8215.91	Plated with precious metal	10%	kg	
8215.99	Other	10%	kg	

Chapter 83

Miscellaneous articles of base metal

Notes.

1. For the purposes of this Chapter, parts of base metal are to be classified with their parent articles. However, articles of iron or steel of heading No. 73.12, 73.15, 73.17, 73.18 or 73.20, or similar articles of other base metal (Chapters 74 to 73 and 78 to 81) are not to be taken as parts of articles of this Chapter.

2. For the purposes of heading No. 83.02, the word "castors" means those having a diameter (including, where appropriate, tyres) not exceeding 75 mm, or those having a diameter (including, where appropriate, tyres) exceeding 75 mm provided that the width of the wheel or tyre fitted thereto is less than 30 mm.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
83.01	Padlocks and locks (key, combination or electrically operated), or base metal; clasps and frames with clasps, incorporated locks, of base metal; keys for any of the foregoing articles, of base metal.			
8301.10	Padlocks	15%	kg	
8301.20	Locks of kind used for motor vehicles	15%	kg	
8301.30	Locks of kind used for furniture	15%	kg	
8301.40	Other locks	15%	kg	
8301.50	Clasps and frames with clasps, incorporating locks	15%	kg	
8301.60	Parts	15%	kg	
8301.70	Keys presented separately	15%	kg	
83.02	Base metal mountings, fittings and similar suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunk, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.			
8302.001	Hinges	10%	kg	
8302.002	Castors	10%	kg	
8302.003	Other mountings, fittings and similar articles suitable for motor vehicles	10%	kg	
8302.004	Other mountings, fittings and similar articles suitable for buildings	10%	kg	
8302.005	Other mountings, fittings and similar articles suitable for furniture	10%	kg	
8302.009	Other	10%	kg	
8303.00	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
83.04	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading No. 94.03.			
8304.001	Filing cabinets	15%	kg	
8304.002	Card-index cabinets	15%	kg	
8304.009	Other	15%	kg	
83.05	Fitting for loose-leaf binders or files, letter, clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.			
8305.10	Fittings for loose-leaf binders or files	15%	kg	
8305.20	Staples in strips	15%	kg	
8305.90	Other, including parts:			
8305.901	Paper clips	15%	kg	
8305.909	Other	15%	kg	
83.06	Bell, gongs, and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.			
8306.10	Bells, gongs and the like	15%	kg	
8306.20	Statuettes and other ornaments	20%	kg	
8306.30	Photograph, picture or similar frames, mirrors	15%	kg	
8307.00	Flexible tubing or base metal, with or without fittings.	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular bifurcated rivets, of base metal; beads and spangles, of base metal.			
8308.10	Hooks, eyes and eyelets	15%	kg	
8308.20	Tubular or bifurcated rivets	15%	kg	
8308.90	Other, including parts	15%	kg	
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories of base metal.			
8309.10	Crown corks	15%	kg	
8309.90	Other:			
8309.901	Bottle caps	15%	kg	
8309.909	Other	15%	kg	
8310.00	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading No. 94.05.	15%	kg	
83.11	Wire, rods, tubes, plates, electrodes and similar products of base metal or of metal carbrides, coated or cored with flux material, of a kind used for soldering, brazing, welding, or deposition of metal or of metal carbrides; wire and rods, of agglomerated base metal powder, use for metal spraying.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8311.10	Coated electrodes of base metal, for electric arc-welding:			
8311.101	Of non-alloy steel	15%	kg	
8311.109	Of other base metal	15%	kg	
8311.20	Cored wire of base metal, for electric arc-welding	15%	kg	
8311.30	Coated rods and cored wire, of base metal, for soldering, brazing or welding by flame	15%	kg	
8311.90	Other, including parts	15%	kg	

Section XVI
Machinery and mechanical appliances: electrical equipment: parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

1. This Section does not cover:

   (a) Transmission or conveyor belts or belting, of plastics of Chapter 39, or of vulcanized rubber (heading No. 4010.00); or other articles of a kind used in machinery or mechanical or electrical appliances or for other technical uses, of vulcanized rubber other than hard rubber (heading No. 40.16);

   (b) Articles of leather or of composition leather (heading No. 4204.00) or of furskin (heading No. 4304.00), of a kind used in machinery or mechanical appliances or for other technical uses;

   (c) Bobbins, spools, cops, cones, cores, reels or similar supports, of any material (for example, Chapter 39, 40, 44 or 48 94 Section XV);

   (d) Perforated cards for Jacquard or similar machines (for example, Chapter 39 or 48 or section XV);

   (e) Transmission or conveyor belts of textile material (heading No. 5910.00) or other articles of textile material for technical uses (heading No. 5911.00);

   (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.02 to 71.04, or articles wholly of such stones of heading No. 71.16, except unmounted worked sapphires and diamonds for styli (heading No. 85.22);

   (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (h) Drill pipe (heading No. 73.04);

   (i) Endless belts of metal wire or strip (Section XV);

   (j) Articles of Chapter 82 or 83;'

   (k) Articles of Section XVII;

   (l) Articles of Chapter 90

   (m) Clocks, watches or other articles of Chapter 91;

   (n) Interchangeable tools of heading No. 82.07 or brushes of a kind used as parts of machines of heading No. 96.03; similar interchangeable tools are to be classified according to the constituent material of their

working part (for example, in Chapter 40, 42, 43, 45 or 59 or heading No. 6804.00 or 6909.00); or

(o) Articles of Chapter 95.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles of heading No. 8484.00, 85.44, 85.45, 85.46 or 85.47) are to be classified according to the following rules:

(a) Parts which are goods included in any of the headings of Chapters 84 or 85 (other than headings Nos. 84.85 and 8548.00) are in all cases to be classified in their respective headings;

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines of the same heading (including a machine of heading No. 84.79 or 85.43) are to be classified with the machines of that kind. However, parts which are equally suitable for use principally with the goods headings Nos. 85.17 and 85.25 to 85.28 are to be classified in heading No. 85.17;

(c) All other parts are to be classified in heading No. 84.85 or 8548.00.

3. Unless the context otherwise requires, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Where a machine (including a combination of machines) consists of individual components (whether separate or interconnected by piping, by transmission devices, by electric cables or by other devices) intended to contribute together to a clearly defined function covered by one of the headings in Chapter 84 or Chapter 85, then the whole falls to be classified in the heading appropriate to that function.

5. For the purpose of these Notes, the expression, “machine” means any machine, machinery, plant, equipment, apparatus or appliance cited in the headings of Chapter 84 of 85.

Chapter 84

Nuclear reactors, boiler, machinery and mechanical Appliances; parts thereof

Notes.

1. This Chapter does not cover:

   (a) Millstones, grindstones or other articles of Chapter 68;

   (b) Appliances or machinery (for example, pumps) or parts thereof, of ceramic material (Chapter 69);

   (c) Laboratory glassware (heading No. 7017.00); machinery, appliances or other articles for technical uses or parts thereof, of glass (heading No. 70.19 or 70.20);

   (d) Articles of heading No. 73.21 or 7322.00 or similar articles of other base metals (Chapter2 74 to 76 to 78 to 81);

   (e) Electro-mechanical tools for working in the hand, of heading No. 85.08 or electro-mechanical domestic appliances of heading No. 85.09; or

   (f) Hand-operated mechanical floor sweepers, not motorized (heading No. 96.03).

2. Subject to the operation of Note 3 to Section XVI, a machine or appliance which answers to a description in or more of the headings Nos. 84.01 to 84.24 and at the same time to a description in one or other of the headings Nos. 84.25 to 8480.99 is to be classified under the appropriate heading of the former group and not the latter.

   Heading No. 84.19 does not, however, cover:

   (a) Germination plant, incubators or brooders (heading No. 84.36);

   (b) Grain dampening machines (heading No. 84.37);

   (c) Diffusing apparatus for sugar juice extraction (heading No. 84.38);

   (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.51) or

   (e) Machinery or plant, designed for mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

   Heading No. 84.22 does not cover:

   (a) Sewing machines for closing bags or similar containers (heading No. 84.52); or
   (b) Office machinery of heading No. 84.72.

3. A machine-tool for working any material which answers to a description in heading No. 84.56.

4. Heading No. 8457.00 applies only to machine-tools for working metal (other than lathes) which can carry out different types of machining operations either:

   (a) by automatic tool change from a magazine or the like in conformity with a machining programme (machining centres),

   (b) by the automatic use, simultaneously or sequentially, or different unit heads working on a fixed position work-piece (unit construction machines, single station), or

   (c) by the automatic transfer of the work-piece to different unit heads (multi-station transfer machines).

5. (A) For the purposes of heading No. 84.71, the expression "automatic data processing machines" means:

   (a) Digital machines, capable of (1) storing the processing program or programs and at least the data immediately necessary for the execution of the program; (2) being freely programmed in accordance with the requirements of the user; (3) performing arithmetical computations specified by the user; and, (4) executing, without human intervention, a processing program which requires them to modify their execution, by logical decision during the processing run;

   (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;

   (c) Hybrid machines consisting of either a digital machine with analogue elements or analogue machine with digital elements.

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

   (a) it is connectable to the central processing unit either directly or through one or more other units;

   (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

   Such units presented separately are also to be classified in heading No. 84.71.

   Heading No. 84.71 does not cover machines incorporating or working in conjunction with an automatic data processing machine and performing a specific function. Such machines are classified in the headings appropriate to their

respective functions or, failing that in residual headings.

6. Heading No. 8482.00 applies, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified in heading No. 73.26.

7. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine the principal purpose of which is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.79. Heading No. 84.79 also covers machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.01	Nuclear reactors: fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation.			
8401.10	Nuclear reactors	10%	kg and No	
8401.20	Machinery and apparatus for isotopic separation, and their parts	10%	kg	
8401.30	Fuel elements (cartridges), non-irradiated	10%	kg	
8401.40	Parts of nuclear reactors	10%	kg	
84.02	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers.			
8402.001	Boilers	10%	kg	
8402.002	Parts	10%	kg	
8402.009	Other	10%	kg	
84.03	Central heating boilers other than those of heading No. 84.02			
8403.10	Boilers	10%	kg	
8403.90	Parts	10%	kg	
84.04	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03 (for example, economizers, super-heaters, soot removers, gas recoverers); condensers for steam or other vapour power units.			
8404.10	Auxiliary plant for use with boilers of heading No. 84.02 or 84.03	10%	kg	
8404.20	Condensers for steam or other vapour power units	10%	kg and No	
8404.90	Parts	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.05	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers.			
8405.10	Producer gas or water gas generators, with or without their purifiers; acetylene gas generators and similar water process gas generators, with or without their purifiers	10%	kg	
8405.90	Parts	10%	kg	
84.06	Steam turbines and other vapour turbines.			
8406.10	Turbines:			
8406.11	For marine propulsion	10%	kg and No	
8406.19	Other	5%	kg and No	
8406.90	Parts	10%	kg	
84.07	Spark-ignition reciprocating or rotary internal combustion piston engines.			
8407.10	Aircraft engines	Free	kg and No	
8407.20	Marine propulsion engines:			
8407.21	Outboard motors	5%	kg and No	
8407.29	Other	5%	kg and No	
8407.30	Reciprocating piston engines of a kind used for the propulsion of vehicles of Chapter 87:			
8407.31	Of a cylinder capacity not exceeding 50 cc	15%	kg and No	
8407.32	Of a cylinder exceeding 50 cc but not exceeding 250 cc	15%	kg and No	
8407.33	Of a cylinder capacity exceeding 250 cc but not exceeding 1,000 cc	15%	kg and No	
8407.34	Of a cylinder capacity exceeding 1,000 cc	15%	kg and No	
8407.90	Other engines	10%	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.08	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines).			
8408.10	Marine propulsion engines	5%	kg and No	
8408.20	Engines of a kind used for the propulsion of vehicles of Chapter 87	15%	kg and No	
8408.90	Other engines	10%	kg and No	
84.09	Parts suitable for use solely or principally with the engines of heading No. 84.07 or 84.08.			
8409.10	For aircraft engines	Free	kg	
8409.90	Other:			
8409.91	Suitable for use solely or principally with spark-ignitioninternal combustion piston engines:			
8409.911	For road motor vehicles	15%	kg	
8409.912	For marine craft	5%	kg	
8409.919	Other	10%	kg	
8409.99	Other:			
8409.991	For road motor vehicles	15%	kg	
8409.992	For marine craft	5%	kg	
8409.999	Other	10%	kg	
84.10	Hydraulic turbines, water wheels, and regulators therefore.			
8410.10	Hydraulic turbines and water wheels	10%	kg and No	
8410.90	Parts, including regulators	10%	kg	
84.11	Turbo-jets, turbo-propellers and other gas turbines.			
8411.10	Turbo-jets	10%	kg and No	
8411.20	Turbo-propellers	10%	kg and No	
8411.80	Other gas turbines	10%	kg and No	
8411.90	Parts:			
8411.91	Of turbo-jets or turbo-propellers	10%	kg	
8411.99	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.12	Other engines and motors			
8412.001	Reaction engines other than turbo-jets	15%	kg and No	
8412.009	Other, including parts	10%	kg	
84.13	Pumps for liquid, whether or not fitted with a measuring device; liquid elevators.			
8413.10	Pumps fitted or designed to be fitted with a measuring device:			
8413.11	Pumps for dispensing fuel or lubricants, of the type used in filling-stations or in garages	10%	kg and No	
8413.19	Other	10%	kg and No	
8413.20	Hand pumps, other than those of sub-heading No. 8413.11 or 8413.19	10%	kg and No	
8413.30	Fuel, lubricating or cooling medium pumps for internal combustion piston engines	10%	kg and No	
8413.40	Concrete pumps	10%	kg and No	
8413.50	Other reciprocating positive displacement pumps	10%	kg and No	
8413.60	Other rotary positive displacement pumps	10%	kg and No	
8413.70	Other centrifugal pumps	10%	kg and No	
8413.80	Other pumps; liquid elevators:	10%	kg and No	
8413.81	Pumps	10%	kg and No	
8413.82	Liquid elevators	10%	kg and No	
8413.90	Parts:			
8413.91	Of pumps:			
8413.911	For the pumps of subheading No. 8413.30	10%	kg	
8413.919	Other	10%	kg	
8413.92	Of liquid elevators	10%	kg	
84.14	Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters.			
8414.10	Vacuum pumps	10%	kg and No	
8414.20	Hand or foot-operated air pumps	10%	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8414.30	Compressors of a kind used in refrigerating equipment	15%	kg and No	
8414.40	Air compressors mounted on a wheeled chassis for towing	10%	kg and No	
8414.50	Fans:			
8414.51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 W:			
8414.511	Table	15%	kg and No	
8414.512	Floor	15%	kg and No	
8414.513	Ceiling or roof	15%	kg and No	
8414.519	Other	15%	kg and No	
8414.59	Other	10%	kg and No	
8414.60	Hoods having a maximum horizontal side not exceeding 120 cm	10%	kg and No	
8414.80	Other	10%	kg and No	
8414.90	Parts	10%	kg	
84.15	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated.			
8415.10	Window or wall types, self-contained	15%	kg and No	
8415.80	Other:			
8415.81	Incorporating a refrigerating unit and a valve for reversal of the cooling/heat cycle	15%	kg and No	
8415.82	Other, incorporating a refrigerating unit	15%	kg and No	
8415.83	Not incorporating a refrigerating unit	15%	kg and No	
8415.90	Parts	15%	kg	
8416.00	Furnace burners for liquid fuel, for pulverized solid fuel or for gas; mechanical stokers, including their mechanical grates, mechanical ash dischargers and similar appliances	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.17	Industrial or laboratory furnaces and ovens, including incinerators, non-electric.			
8417.10	Furnaces and ovens for the roasting, melting or other heat-treatment of ores, pyrites or of metals	15%	kg	
8417.20	Bakery ovens, including biscuit ovens	15%	Kg	
8417.80	Other	10%	kg	
8417.90	Parts	10%	kg	
84.18	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other: heat pumps other than air conditioning machines of heading No. 84.15.			
8418.10	Combined refrigerator-freezers, fitted with separate external doors:			
8418.101	Frost free electrical	15%	kg and No	
8418.102	Other, electrical	15%	kg and No	
8418.103	Non-electrical	15%	kg and No	
8418.20	Refrigerators, household type:			
8418.21	Compression-type:			
8418.211	Frost free, electrical	15%	kg and No	
8418.212	Other, electrical	15%	kg and No	
8418.213	Non-electrical	15%	kg and No	
8418.22	Absorption-type, electrical	15%	kg and No	
8418.29	Other:			
8418.291	Electrical	15%	kg and No	
8418.292	Non-electrical	15%	kg and No	
8418.30	Freezers of the chest type, not exceeding 800 litre capacity	15%	kg and No	
8418.40	Freezers of the upright type, not exceeding 900 litre capacity	15%	kg and No	
8418.50	Other refrigerating or freezing chests, cabinets, display counters, show-cases and similar refrigerating or freezing furniture	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8418.60	Other refrigerating or freezing equipment; heat pumps:			
8418.61	Compression-type units whose condensers are heat exchangers	15%	kg	
8418.69	Other	15%	kg	
8418.90	Parts:			
8418.91	Furniture designed to receive refrigerating or freezing equipment	15%	kg	
8418.99	Other	15%	kg	
84.19	Machinery, plant or laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling, other than machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electric.			
8419.10	Instantaneous or storage water heaters, non-electric:			
8419.101	For domestic use	10%	kg and No	
8419.109	Other	10%	kg and No	
8419.20	Medical, surgical or laboratory	10%	kg	
8419.30	sterilisers			
8419.31	Dryers:	10%	kg	
8419.32	For agricultural productrs	10%	kg	
8419.39	For wood, paper pulp, paper or	10%	kg	
8419.40	paperboard	10%	kg	
8419.50	Other	10%	kg	
8419.60	Distilling or rectifying plant	10%	kg	
8419.80	Heat exchange units			
8419.81	Machinery for liquefying air or other gases	10%	kg	
8419.89	Other machinery, plant and equipment:	10%	kg	
8419.90	For making hot drinks or for cooking or heating food	10%	kg	
	Other			
	Parts			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.20	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore.			
8420.10	Calendering or other rolling machines	10%	kg	
8420.90	Parts:			
8420.91	Cylinders	10%	kg	
8420.99	Other	10%	kg	
84.21	Centrifuges, including centrifugal dryers; filtering or purifying machinery and apparatus, for liquids or gases.			
8421.10	Centrifuges, including centrifugal dryers:	10%	kg	
8421.11	Cream separators			
8421.12	Clothes dryers:	15%	kg and No	
8421.121	For domestic use	15%	kg	
8421.129	Other	15%	kg	
8421.19	Other			
8421.20	Filtering or purifying machinery and apparatus for liquids:	10%	kg	
8421.21	For filtering or purifying water			
8421.22	For filtering or purifying beverages other than water	10%	kg	
8421.23	Oil or petrol-filters for internal combustion engines:	15%	kg	
8421.231	Oil filters	15%	kg	
8421.232	Petrol filters	15%	kg	
8421.29	Other			
8421.30	Filtering or purifying machinery and apparatus for gases:			
8421.31	Intake air filters for internal combustion engines	15%	kg	
		15%	kg	
8421.39	Other			
8421.90	Parts:			
8421.91	Of centrifuges, including centrifugal dryers:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8421.911	For the clothes-dryers of sub-heading No. 8421.121	15%	kg	
8421.919	Other	15%	kg	
8421.99	Other	15%	kg	
84.22	Dish washing machines; machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labeling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages.			
8422.10	Dish washing machines:			
8422.11	Of the household type	15%	kg and No	
8422.19	Other	15%	kg and No	
8422.20	Machinery for cleaning or drying bottles or other containers	15%	kg	
8422.30	Machinery for filling, closing, sealing, capsuling or labeling bottles, cans, boxes, bags or other containers, machinery for aerating beverages	15%	kg	
8422.40	Other packing or wrapping machinery	15%	kg	
8422.90	Parts	15%	kg	
84.23	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds.			
8423.10	Personal weighing machines (including baby scales); household scales	10%	kg	
8423.20	Scales for continuous weighing of goods on conveyors	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8423.30	Constant weight scales and scales for discharging a predetermined weight of material into a bag or container, including hopper scales	10%	kg	
8423.80	Other weighing machinery	10%	kg	
8423.90	Weighing machine weights of all kinds; parts of weighing machinery	10%	kg	
84.24	Mechanical appliances (whether or not hand-operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers, whether or not charged; spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines.			
8424.10	Fire extinguishers, whether or not charged	15% 10%	kg kg	
8424.20	Spray guns and similar appliances			
8424.30	Steam or sand blasting machines and similar jet projecting machines	10%	kg	
8424.80	Other appliances:	Free	kg	
8424.81	Agricultural or horticultural			
8424.89	Other:	10%	kg	
8424.891	For domestic use	10%	kg	
8424.899	Other	10%	kg	
8424.90	Parts			
84.25	Pulley tackles and hoists other than skip hoists; winches and capstans; jacks.			
8425.10	Pulley tackle and hoists other than skip hoists or hoists of a kind used for raising vehicles	10%	kg	
8425.20	Pit-head winding gear; winches specially designed for use underground.	10%	kg	
8425.30	Other winches; capstans	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8425.40	Jacks; hoists of a kind used for raising vehicles:			
8425.401	Portable jacks for road motor vehicles	10%	kg	
8425.409	Other	10%	kg	
84.26	Derricks; cranes, including cable cranes; mobile lifting frames, straddle carriers and works trucks fitted with a crane.			
8426.10	Overhead travelling cranes, transporter cranes, gantry cranes, bridge cranes, mobile lifting frames and straddle carriers:			
8426.11	Overhead traveling cranes on fixed support	10%	kg	
8426.12	Mobile lifting frames on tyres and straddle carriers:	10%	kg and No	
8426.19	Other	10%	kg	
8426.20	Tower cranes	10%	kg	
8426.30	Portal or pedestal jib cranes	10%	kg	
8426.40	Other machinery, self propelled:			
8426.41	On tyres	10%	kg and No	
8426.49	Other	10%	kg	
8426.90	Other machinery:			
8426.91	Designed for mounting on road vehicles	10%	kg	
8426.99	Other	10%	kg	
84.27	Fork-lift trucks; other works trucks fitted with lifting or handling equipment.			
8427.10	Self-propelled trucks powered by an electric motor	10%	kg and No	
8427.20	Other self-propelled trucks	10%	kg and No	
8427.90	Other trucks	10%	kg and No	
84.28	Other lifting, handling, loading or unloading machinery (for example, lifts, escalators, conveyors, teleferics).			
8428.001	Lifts and skip hoists	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8428.002	Pneumatic elevators and conveyors	10%	kg	
8428.003	Other continuous –action elevators and conveyors, for goods or materials	10%	kg	
8428.004	Escalators and moving walkways	10%	kg	
8428.009	Other machinery	10%	kg	
84.29	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovels loaders, tamping machines and road rollers.			
8429.10	Bulldozers and angledozers:			
8429.11	Track laying	10%	kg	
8429.19	Other	10%	kg	
8429.20	Graders and levellers	10%	kg	
8429.30	Scrapers	10%	kg	
8429.40	Tamping machines and road rollers:	10%	kg	
8429.401	Tamping machines	10%	kg	
8429.402	Road roller	10%	kg	
8429.50	Mechanical shovels, excavators and shovel loaders:			
8429.51	Front-end shovel loaders	10%	kg	
8429.52	Machinery with a 360° revolving superstructure	10%	kg	
8429.59	Other	10%	kg	
84.30	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile extractors; snow-ploughs and snow-blowers,			
8430.10	Pile-drivers and pile-extractors	10%	kg	
8430.20	Snow-ploughs and snow-blowers	10%	kg	
8430.30	Coal or rock cutters and tunnelling machinery:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8430.31	Self-propelled	10%	kg	
8430.39	Other	10%	kg	
8430.40	Other boring or sinking machinery:	10%	kg	
8430.41	Self-propelled	10%	kg	
8430.49	Other	10%	kg	
8430.50	Other machinery, self-propelled	10%	kg	
8430.60	Other machinery, not self-propelled	10%	kg	
84.31	Parts suitable for use solely or principally with the machinery of headings Nos. 84.25 to 84.30.			
8431.10	Of machinery of heading No. 84.25	10%	kg	
8431.20	Of machinery of heading No. 84.27	10%	kg	
8431.30	Of machinery of heading No. 84.28:			
8431.31	Of lifts, skip hoists or escalators	10%	kg	
8431.39	Other	10%	kg	
8431.40	Of machinery of heading No. 84.26, 84.29 or 84.30:			
8431.41	Buckets, shovels, grabs and grips	10%	kg	
8431.42	Bulldozers or angledozer blades	10%	kg	
8431.43	Parts of boring or sinking machinery of subheading No. 8430.41 or 8430.49	10%	kg	
8431.49	Other:			
8431.491	Of machinery of heading No. 84.29 or 84.30	10%	kg	
8431.499	Other	10%	kg	
84.32	Agricultural, horticultural or forestry machinery for soil preparation or cultivation; lawn or sports-ground rollers.			
8432.10	Ploughs	Free	kg and No	
8432.20	Harrow, scarifiers, cultivators, weeders and hoes:			
8432.21	Disc harrows	Free	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8432.29	Other	Free	kg	
8432.30	Seeders, planters and transplanters	Free	kg	
8432.40	Manure spreaders and fertilizers			
8432.80	distributors	Free	kg	
8432.801	Other machinery:			
8432.809	Lawn or sports-ground rollers	10%	kg	
8432.90	Other	10%	kg	
8432.901	Parts:			
	Of lawn or sport-ground rollers of sub-heading No. 8432.801	10%	kg	
8432.909	Other	10%	kg	
84.33	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce, other than machinery of heading No. 84.37.			
8433.10	Mowers for lawn, parks or sports-grounds	10%	kg and No	
8433.20	Other mowers, including cutter bars for tractor mounting	Free	kg	
8433.30	Other haymaking machinery	Free	kg	
8433.40	Straw or fodder balers, including pick-up balers	Free	kg	
8433.50	Other harvesting machinery; threshing machinery:			
8433.51	Combine harvester-threshers	Free	kg	
8433.52	Other threshing machinery	Free	kg	
8433.53	Root or tuber harvesting machines	Free	kg	
8433.59	Other:			
8433.591	Sugar-cane harvesters	Free	kg	
8433.599	Other	Free	kg	
8433.60	Machines for cleaning, sorting or grading eggs, fruit or other agricultural			
8433.90	produce	Free	kg	
8433.901	Parts:			
	Of mowers of lawns, parks or spots-grounds of sub-heading No. 8433.10	10%	kg	
8433.909	Other	Free	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.34	Milking machines and dairy machinery.			
8434.10	Milking machines	Free	kg	
8434.20	Dairy machinery	Free	kg	
8434.90	Parts	Free	kg	
84.35	Presses, crushers and similar machinery used in the manufacture of wine, cider, fruit juices or similar beverages.			
8435.10	Machinery	10%	kg	
8435.90	Parts	10%	kg	
84.36	Other agricultural, horticultural, forestry, poultry-keeping or beekeeping machinery, including germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.			
8436.10	Machinery for preparing animal feeding stuffs	Free	kg	
8436.20	Poultry-keeping machinery; poultry incubators and brooders:			
8436.21	Poultry incubators and brooders	Free	kg	
8436.29	Other	Free	kg	
8436.80	Other machinery:			
8436.801	Bee-keeping machinery	Free	kg	
8436.809	Other	Free	kg	
8436.90	Parts:			
8436.91	Of poultry-keeping machinery or poultry incubators and brooders	Free	kg	
8436.99	Other	Free	kg	
84.37	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables; machinery used in the milling industry or for the working of cereals or dried leguminous vegetables, other than farm-type machinery.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8437.10	Machines for cleaning, sorting or grading seed, grain or dried leguminous vegetables	Free	kg	
8437.80	Other machinery	10%	kg	
8437.90	Parts:			
8437.901	Of the machines of sub-heading No. 8437.10	Free	kg	
8437.909	Other	10%	kg	
84.38	Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable fats or oils.			
8438.10	Bakery machinery and machinery for the manufacture of macaroni, spaghetti or similar products	10%	kg	
8438.20	Machinery for the manufacture of confectionery, cocoa or chocolate	10%	kg	
8438.30	Machinery for sugar manufacture:			
8438.301	Grooved rollers, trash plates, scraper tips and mill chain sprockets	10%	kg	
8438.309	Other	10%	kg	
8438.40	Brewery machinery	10%	kg	
8438.50	Machinery for the preparation of meat or poultry	10%	kg	
8438.60	Machinery for the preparation of fruits, nuts or vegetables	10%	kg	
8438.80	Other machinery	10%	kg	
8438.90	Parts:			
8438.901	Of the machines of sub-heading No. 8438.301	10%	kg	
8438.909	Other	10%	kg	
84.39	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard.			
8439.10	Machinery for making pulp of fibrous cellulosic material	10%	kg	
8439.20	Machinery for making paper or paperboard	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8439.30	Machinery for finishing paper or paperboard	10%	kg	
8439.90	Parts	10%	kg	
84.40	Book-binding machinery, including book-sewing machines.			
8440.10	Machinery	10%	kg	
8440.90	Parts	10%	kg	
84.41	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds.			
8441.10	Cutting machines	10%	kg	
8441.20	Machines for making bag, sacks or			
8441.30	envelopes	10%	kg	
8441.40	Machines for making carton, boxes, cases, tubes, drums or similar containers, other than by moulding	10%	kg	
8441.80	Machines for moulding articles in paper, pulp, paper or paperboard	10%	kg	
8441.90	Other machinery	10%	kg	
	Parts	10%	kg	
84.42	Machinery, apparatus and equipment (other than the machine-tools of headings Nos. 84.56 to 8465.00), for type-founding or type-setting, for preparing or making printing blocks, plates, cylinders or other printing components; printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8442.10	Prototype-setting and composing machines	10%	kg	
8442.20	Machinery, apparatus and equipment for type-setting or composing by other processes, with or without founding device	10%	kg	
8422.30	Other machinery, apparatus and equipment			
8442.40	Parts of the foregoing machinery, apparatus and equipment	10%	kg	
8442.50	Printing type, blocks, plates, cylinders and other printing components; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished)	10%	kg	
84.43	Printing machinery; machines for uses ancillary to printing.			
8443.10	Offset printing machinery	10%	kg	
8443.20	Letterpress printing machinery, excluding flexographic printing	10%	kg	
8443.30	Flexographic printing machinery	10%	kg	
8443.40	Gravure printing machinery	10%	kg	
8443.50	Other printing machinery	10%	kg	
8443.60	Machines for uses ancillary to printing	10%	kg	
8443.90	Parts	10%	kg	
8444.00	Machines for extruding, drawing, texturing or cutting manmade textile materials.	10%	kg	
84.45	Machine for preparing textile fibres; spinning, doubling or twisting machines and other machinery for producing textile yarns; textile reeling or winding (including weft-winding) machines and machines for preparing textile yarns for use on the machines of heading No. 8446.00 or 84.47.			
8445.10	Machines for preparing textile fibres	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8445.20	Textile spinning machines	10%	kg	
8445.30	Textile doubling or twisting machines	10%	kg	
8445.40	Textile winding (including weft-winding) or reeling machines	10%	kg	
8445.90	Other	10%	kg	
8446.00	Weaving machines (looms).	10%	kg	
84.47	Knitting machines, stitch-bonding machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net and machines for tufting.			
8447.10	Circular knitting machines	10%	kg	
8447.20	Flat knitting machines; stitch-bonding machines	10%	kg	
8447.90	Other	10%	kg	
84.48	Auxiliary machines for use with machines of heading No. 8444.00, 84.45, 8446.00 or 84.47 (for example, dobbies, Jacquards, automatic stop motions, shuttle changing machanisms); parts and accessories suitable for use solely or principally with the machines of this heading or of heading No. 8444.00, 84.45, 8446.00 or 84.47 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-frames, hosiery needles).			
8448.10	Auxiliary machinery for machines of heading No. 8444.00, 84.45, 8446.00 or 84.47	10%	kg	
8448.20	Parts and accessories of machines of heading No. 8444.00 or of their auxiliary machinery	10%	kg	
8448.30	Parts and accessories of machines of heading No. 84.45 or of their auxiliary machinery	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8448.40	Parts and accessories of weaving machines (looms) or of their auxiliary machinery	10%	kg	
8448.50	Parts and accessories of machines of heading No. 84.47 or of their auxiliary machinery	10%	kg	
8449.00	Machinery for the manufacture or finishing of felt or non-wovens in the piece or in shapes, including machinery for making felt hats; blocks for making hats.	10%	kg	
84.50	Household or laundry-type washing machines, including machines which both wash and dry.			
8450.10	Machines, each of a dry linen capacity not exceeding 10 kg:			
8450.11	Fully-automatic machines:			
8450.111	For domestic use	15%	kg and No	
8450.119	Other	15%	kg and No	
8450.12	Other machines, with built-in centrifugal drier:			
8450.121	For domestic use	15%	kg and No	
8450.129	Other	15%	kg and No	
8450.19	Other:			
8450.191	For domestic use	15%	kg and No	
8450.199	Other	15%	kg and No	
8450.20	Machines, each of a dry linen capacity exceeding 10 kg:			
8450.201	For domestic use	15%	kg and No	
8450.209	Other	15%	kg and No	
8450.90	Parts	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.51	Machinery (other than machines of heading No. 84.50) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses), bleaching, dyeing, dressing, finishing, coating or impregnating textiles yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines for reeling, unreeling, folding, cutting or pinking textiles fabrics.			
8451.10	Dry-cleaning machines	10%	kg and No	
8451.20	Drying machines:			
8451.21	Each of a dry linen capacity not exceeding 10 kg	10%	kg and No	
8451.29	Other	10%	kg and No	
8451.30	Ironing machines and presses (including fusing presses)	10%	kg and No	
8451.40	Washing, bleaching or dyeing machines	10%	kg and No	
8451.50	Machines for reeling, unreeling, folding cutting or pinking textiles fabrics	10%	kg and No	
8451.80	Other machinery	10%	kg and No	
8451.90	Parts	10%	kg	
84.52	Sewing machines, other than book-sewing machines of heading No. 84.40; furniture, bases and covers specially designed for sewing machines; sewing machines needles.			
8452.10	Sewing machines of the household type	15%	kg and No	
8452.20	Other sewing machines	15%	kg and No	
8452.30	Sewing machine needles	15%	kg	
8452.40	Furniture, bases and covers for sewing machines and parts thereof	15%	kg	
8452.90	Other parts of sewing machines	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.56	Machine-tools for working any material by removal of material, by laser of other light or photon beam, ultra-sonic, electro-discharge, electrochemical, electron beam, ionic-beam or plasma arc processes.			
8456.10	Operated by laser or other light of photon beam processes	10%	kg	
8456.20	Operated by ultrasonic processes	10%	kg	
8456.30	Operated by electro-discharge processes	10%	kg	
8456.90	Other	10%	kg	
8457.00	Machining centres, unit construction machines (single station) and multi-station transfer machines, for working metal.	10%	kg	
8458.00	Lathes for removing metal.	10%	kg	
84.59	Machine-tools (including way-type unit head machines) for drilling, boring, milling, threading or tapping by removing metal, other than lathes of heading No. 8458.00.			
8459.001	Way-type unit head machines; other machine-tools for drilling or boring	10%	kg	
8459.009	Other	10%	kg	
8460.00	Machine-tools for deburring, sharpening, grinding, honing, lapping, polishing or otherwise finishing metal, sintered metal carbides or cermets by means of grinding stones, abrasives or polishing products, other than gear cutting, gear grinding or gear finishing machines of heading No. 84.61.	10%	kg	
84.61	Machine-tools for planning, shaping, slotting, broaching, gear cutting, gear grinding or gear finishing, sawing, cutting-off and other machine-tools working by removing metal, sintered metal carbides or cermets, not elsewhere specified or included.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8461.10	Planning machines	10%	kg	
8461.20	Shaping or slotting machines	10%	kg	
8461.30	Broaching machines	10%	kg	
8461.40	Gear cutting, gear grinding or gear finishing machines	10%	kg	
8461.50	Sawing or cutting-of machines	10%	kg	
8461.90	Other	10%	kg	
8462.00	Machine-tools (including presses) for working metal by forging, hammering or die-stamping; machine-tools (including presses) for working metal by bending, folding, straightening, flattening, shearing, punching or notching; presses for working metal or metal carbides, not specified above.	10%	kg	
8463.00	Other machine-tools for working metal, sintered metal carbides or cermets, without removing material.	10%	kg	
8464.00	Machine-tools for working stone, ceramics, concrete, absestos-cement or like mineral materials or for cold working glass.	10%	kg	
8465.00	Machine-tools (including machines for nailing, stapling, glueing or otherwise assembling) for working wood, cork, bone, hard rubber, hard plastics or similar hard materials.	10%	kg	
84.66	Parts and accessories suitable for use solely or principally with the machines of headings Nos. 8456.00 to 8465.00, including work or tool holders, self-opening dieheads, dividing heads and other special attachments for machine-tools; tool holders for any type of tool for working in the hand.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8466.001	Of the machines of heading No. 8464.00 or 8465.00	10%	kg	
8466.009	Other	10%	kg	
84.67	Tools for working in the hand, pneumatic or with self-contained non-electric motor.			
8467.10	Pneumatic:			
8467.11	Rotary type (including combined rotary-percussion)	10%	kg	
8467.19	Other	10%	kg	
8467.80	Other tools:			
8467.81	Chain saws	10%	kg	
8467.89	Other	10%	kg	
8467.90	Parts:			
8467.91	Of chain saws	10%	kg	
8467.92	Of pneumatic tools	10%	kg	
8467.99	Other	10%	kg	
84.68	Machinery and apparatus for soldering, brazing or welding, whether or not capable of cutting, other than those heading No. 85.15; gas-operated surface tempering machines and appliances.			
8468.10	Hand-held blow pipes	10%	kg	
8468.20	Other gas-operated machinery and apparatus	10%	kg	
8468.80	Other machinery and apparatus	10%	kg	
8468.90	Parts	10%	kg	
84.69	Typewriters and word-processing machines.			
8469.10	Automatic typewriters and word-processing machines	15%	kg and No	
8469.20	Other typewriters, electric	15%	kg and No	
8469.30	Other typewriters, non-electric	15%	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.70	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device.			
8470.10	Electronic calculators capable of operation without an external source of power	15%	kg and No	
8470.20	Other electronic calculating machines:			
8470.21	Incorporating a printing device	15%	kg and No	
8470.29	Other	15%	kg and No	
8470.30	Other calculating machine	15%	kg and No	
8470.40	Accounting machines	15%	kg and No	
8470.50	Cash registers	15%	kg and No	
8470.90	Other	15%	kg and No	
84.71	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.			
8471.10	Analogue or hybrid automatic data processing machines.	15%	kg and No	
8471.20	Digital automatic data processing machines, containing in the same housing at least a central processing unit and an input and output unit, whether or not combined:			
8471.201	Microcomputers	15%	kg and No	
8471.209	Other	15%	kg and No	
8471.90	Other:			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.72	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, automatic banknote dispensers, coin-sorting machines, coin-counting machines or wrapping machines, pencil sharpening machines, perforating or stapling machines).			
8472.10	Duplicating machines	15%	kg and No	
8472.20	Addressing machines and address plate embossing machines	15%	kg and No	
8472.30	Machines for sorting or folding mail or for inserting mails in envelopes or bands, machines for opening, closing or sealing mail and machines for affixing or cancelling postage stamps	15%	kg and No	
8472.90	Other	15%	kg and No	
84.73	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of headings Nos. 84.69 to 84.72.			
8473.10	Parts and accessories of the machines of heading No. 84.69	10%	kg	
8473.20	Parts and accessories of the machines of heading No. 84.70	10%	kg	
8473.30	Parts and accessories of the machines of heading No. 84.71	10%	kg	
8473.40	Parts and accessories of the machines of heading No. 84.72	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.74	Machinery for sorting, screening, separating, washing, crushing, grinding, mixing or kneading earth, stone, ores or other mineral substances, in solid (including powder or paste) form; machinery for agglomerating, shaping or moulding solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand.			
8474.10	Sorting, screening, separating or washing machines	10%	kg	
8474.20	Crushing or grinding machines	10%	kg	
8474.30	Mixing or knead machines:			
8474.31	Concrete or mortar mixers	10%	kg	
8474.32	Machine for mixing mineral substances with bitumen	10%	kg	
8474.80	Other	10%	kg	
8474.80	Other machinery	10%	kg	
8474.90	Parts	10%	kg	
84.75	Machines for assembling electric or electronic lamps, tubes or valves or flashbulbs, in glass envelopes: machines for manufacturing or hot working glass or glassware.			
8475.001	Machines	10%	kg	
8475.009	Parts	10%	kg	
84.76	Automatic goods-vending machines (for example, postage stamps, cigarette, food or beverage machines), including money-changing machines.			
8476.10	Machines	10%	kg	
8476.90	Parts	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
84.77	Machinery for working rubber or plastics or for the manufacture of products from these materials, not specified or included elsewhere in this Chapter.			
8477.001	Machinery	10%	kg	
8477.009	Parts	10%	kg	
84.78	Machinery for preparing or making up tobacco, not specified or included elsewhere in this Chapter.			
8478.10	Machinery	10%	kg	
8478.90	Parts	10%	kg	
84.79	Machines and mechanical appliances having individual functions, not specified or included elsewhere in this Chapter.			
8479.10	Machinery for public works, building or the like	10%	kg	
8479.20	Machinery for the extraction or preparation of animal or fixed vegetable fats or oils	10%	kg	
8479.30	Presses for the manufacture of particle board or fibre building board of wood or other ligneous materials and other machinery for treating wood or cork	10%	kg	
8479.40	Rope or cable-making machines	10%	kg	
8479.80	Other machines and mechanical appliances:			
8479.81	For treating metal, including electric wire coil-winders	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8479.82	Mixing, kneading, crushing, grinding, screening, sifting, homogenizing, emulsifying or stirring machines	10%	kg	
		10%	kg	
8479.89	Other	10%	kg	
8479.90	Parts			
84.80	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbrides, glass, mineral materials, rubber or plastics:			
8480.001	Moulding patterns, of wood	10%	kg	
8480.009	Other	10%	kg	
8481.00	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like including pressure-reducing valves and thermostatically controlled valves.	10%	kg	
8482.00	Ball or roller bearings	10%	kg	
84.83	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housing and plain shaft bearings; gears and gearing; ball screws; gear boxes and other speed changers, including torque converters; fly-wheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints).			
8483.001	For road motor vehicles	10%	kg	
8483.002	For marine engines	10%	kg	
8483.003	For aircraft	10%	kg	
8483.009	Other	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8484.00	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelope or similar packings.	10%	kg	
84.85	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter.	10%	kg	
8485.10	Ships' or boats' propellers and their blades	5%	kg	
8485.90	Other	10%	kg	

Chapter 85

Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles

Notes.

1. This Chapter does not cover:

   (a) Electrically warned blankets, bed pads, foot-muffs or the like; electrically warned clothing, footwear or ear pads or other electrically warmed articles worn on or about the person;

   (b) Articles of glass of heading No. 70.11; or

   (c) Electrically heated furniture of Chapter 94.

2. Headings Nos. 85.01 to 85.04 do not apply to goods described in heading No. 85.11, 85.12, 85.40, 85.41 or 85.42.

   However, metal tank mercury arc rectifiers remain classified in heading No. 85.04.

3. Heading No. 85.09 covers only the following electro-mechanical machines of the kind commonly used for domestic purposes:

   (a) Vacuum cleaners, floor polishers, food grinders and mixers, and the fruit or vegetable juice extractors, or any weight;

   (b) Other machines provided the weight of the machines does not exceed 20 kg.

   The heading does not, however, apply to fans or ventilating or recycling hoods incorporating a fan, whether or not fitted with filters (heading no. 84.14), centrifugal clothes-dryers (heading No. 84.21) dish washing machines (heading No. 84.22) household washing machines (heading No. 84.50), roller or other ironing machines (heading No. 84.20 or 84.51), sewing machines (heading No. 85.2), electric scissors (heading No. 85.08) or to electro-thermic appliances (heading No. 85.16).

4. For the purposes of heading No. 8534.00 "printed circuits" are circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contracts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semiconductor elements).

   The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements. Thin- or thick-film circuits comprising passive and active elements obtained during the same

technological process are to be classified in heading No. 85.42.

5. For the purposes of headings Nos. 85.41 and 85.42:

   (A) "Diodes, transistors and similar semiconductor devices: are semiconductor devices the operation of which depends on variations in resistivity on the application of an electric field;

   (B) "Electronic integrated circuits and micro assemblies" are:

      (a) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semiconductor material (doped silicon, for example) and are inseparably associated;

      (b) Hybrid integrated circuits in which passive elements (resistors, capacitors, interconnections, etc.), obtained by thin- or thick-film technology, and active elements (diodes, transistors, monolithic integrated circuits, etc.), obtained by semiconductor technology, are combined to all intents and purposes indivisibly, on a singly insulating substrate (glass, ceramic, etc.). These circuits may also include discrete components;

      (c) Microassemblies of the moulded module, micro-module or similar types, consisting of discrete, active or both active and passive, components which are combined in interconnected.

   For the classification of the articles defined in this Note, headings Nos. 85.41 and 85.42 shall take precedence over any other heading in the Nomenclature which night cover then by reference to, in particular, their function.

6. Records, tapes and other media of heading No. 85.23 or 85.24 remain classified in those headings, whether or not they are presented with the apparatus for which they are intended.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT(S)	SPECIAL RATES
85.01	Electric motors and generators (excluding generating sets).			
8501.10	Motors of an output exceeding 37.5W	15%	kg and No	
8501.20	Universal AC/DC motors of an output exceeding 37.5W	15%	kg and No	
8501.30	Other DC motors; DC generators:	15%	kg and No	
8501.40	Other AC motors, single-phase	15%	kg and No	
8501.50	Other DC motors, multi-phase	15%	kg and No	
8501.60	AC generators (alternators)	15%	kg and No	
85.02	Electric generating sets and rotary converters.			
8502.10	Generating sets with compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	15%	kg and No	
8502.20	Generating sets with spark-ignition internal combustion piston engines	15%	kg and No	
8502.30	Other generating sets	15%	kg and No	
8502.40	Electric rotary converters	15%	kg and No	
8503.00	Parts suitable for use solely or principally with the machines of heading No. 85.01 or 85.02.	15%	kg	
85.04	Electrical transformers, static converters (for example, rectifiers) and inductors.			
8504.10	Ballasts for discharge lamps or tubes	10%	kg and No	
8504.20	Liquid dielectric transformers	10%	kg and No	
8504.30	Other transformers	10%	kg and No	
8504.40	Static converters	10%	kg and No	
8504.50	Other inductors	10%	kg and No	
8504.90	Parts	10%	kg	
8505.00	Electro-magnets, permanent magnets and articles intended to become permanent magnets after magnetization; electro-magnetic or permanent magnet chucks, clamps and similar holding devices; electro-magnetic couplings, clutches and brakes; electro-magnetic lifting heads.	10%	kg	
85.06	Primary cells and primary batteries.			
8506.001	Complete	15%	kg and No	
8506.009	Parts	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
85.07	Electric accumulators, including separators therefore, whether or not rectangular (including square).			
8507.001	Complete	15%	kg and No	
8507.009	Parts	15%	kg	
85.08	Electro-mechanical tools for working in the hand, with self-contained electric motor.			
8508.10	Drills of all kinds	20%	kg	
8508.20	Saws	20%	kg	
8508.80	Other tools	20%	kg	
8508.90	Parts	20%	kg	
85.09	Electro-mechanical domestic appliances, with self-contained electric motor.			
8509.10	Vacuum cleaners	20%	kg and No	
8509.20	Floor polishers	20%	kg and No	
8509.30	Kitchen waste disposers	20%	kg and No	
8509.40	Food grinders and mixers; fruit or vegetable juice extractors:			
8509.401	Food grinders and mixers	20%	kg and No	
8509.402	Fruit or vegetable extractors	20%	kg and No	
8509.80	Other appliances:			
8509.801	Blenders	20%	kg and No	
8509.809	Other	20%	kg and No	
8509.90	Parts	20%	kg	
85.10	Shavers and hair clippers, with self-contained electric motor.			
8510.10	Shavers	20%	kg and No	
8510.20	Hair clippers	20%	kg and No	
8510.90	Parts	20%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
85.11	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines.			
8511.10	Sparking plugs		kg and No	
8511.20	Ignition magnetos; magneto-dynamos; magnetic fly-wheels		kg and No kg	
8511.30	Distributors; ignition coils			
8511.40	Starter motors and dual purpose starter-generators		kg	
8511.50	Other generators		kg	
8511.80	Other equipment		kg	
8511.90	Parts		kg	
85.12	Electrical lighting or signalling equipment (excluding articles of heading No. 85.39), windscreen wipers, defrosters and demisters, of a kind used for cycles or motor vehicles.			
8512.10	Lighting or visual signalling equipment of a kind use on bicycles		kg	
8512.20	Other lighting or visual signaling equipment			
8512.30	Sound signalling equipment		kg	
8512.40	Windscreen wipers, defrosters and demisters		kg	
8512.90	Parts		kg kg	
85.13	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading No. 85.12.			
8513.10	Lamps		kg	
8513.90	Parts		kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
85.14	Industrial or laboratory electric (including induction or dielectric) furnaces and ovens; other industrial or laboratory induction or dielectric heating equipment.			
8514.10	Resistance heated furnaces and ovens	20%	kg	
8514.20	Induction or dielectric furnaces and ovens	20%	kg	
8514.30	Other furnaces and ovens	20%	kg	
8514.40	Other induction or dielectric heating equipment	20%	kg	
8514.90	Parts	20%	kg	
85.15	Electric (including electrically heated gas), laser or other light or phaton beam, ultrasonic, electron beam, magnetic pulse or plasma arc soldering, brazing or welding machines and apparatus, whether or not capable of cutting, electric machines and apparatus for hot spraying of metals or sintered metal carbides			
8515.10	Brazing or soldering machines and apparatus:			
8515.11	Soldering irons and guns	10%	kg	
8515.19	Other	10%	kg	
8515.20	Machines and apparatus for resistance welding of metal	10%	kg	
8515.30	Machines and apparatus for arch (including plasma arc) welding of metals	10%	kg	
8515.80	Other machines and apparatus	10%	kg	
8515.90	Parts	10%	kg	
85.16	Electric instantaneous or storage water heaters and immersion heaters, electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading No. 85.45.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8516.10	Electric instantaneous or storage water heaters and immersion heaters	20%	kg and No	
8516.20	Electric space heating apparatus and electric soil heating apparatus	20%	kg	
8516.30	Electro-thermic hair-dressing or hand-drying apparatus:			
8516.31	Hair dryers	20%	kg and No	
8516.32	Other hair-dressing apparatus	20%	kg and No	
8516.33	Hand-drying apparatus	20%	kg and No	
8516.40	Electric smoothing irons	20%	kg and No	
8516.50	Microwave ovens	15%	kg and No	
8516.60	Other ovens; cookers, cooking plates, boiling rings, grillers and roasters:			
8516.601	Stoves and cookers	15%	kg and No	
8516.609	Other	15%	kg and No	
8516.70	Other electro-thermic appliances:			
8516.71	Coffee or tea makers	20%	kg and No	
8516.72	Toasters	20%	kg and No	
8516.79	Other	20%	kg and No	
8516.80	Electric heating resistors	20%	kg	
8516.90	Parts	20%	kg	
85.17	Electrical apparatus for line telephony or line telegraphy, including such apparatus for carrier-current line systems.			
8517.10	Telephone sets	15%	kg and No	
8517.20	Teleprinters	15%	kg and No	
8517.30	Telephonic or telegraphic switching apparatus	15%	kg	
8517.40	Other apparatus, for carrier-current line systems	15%	kg	
8517.80	Other apparatus	15%	kg	
8517.90	Parts	15%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
85.18	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; headphone, earphones and combined microphone/speaker sets; audio-frequency electric amplifiers; electric sound amplifier sets.			
8518.10	Microphones and their stands	20%	kg	
8518.20	Loudspeakers; whether or not mounted in their enclosures	20%	kg	
8518.30	Headphone, earphones and combined microphones/speaker sets	20%	kg	
8518.40	Audio-frequency electric amplifiers	20%	kg	
8518.50	Electric sound amplifier sets	20%	kg	
8518.90	Parts	20%	kg	
85.19	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device.			
8519.10	Coin or disc-operated record-players	20%	kg and No	
8519.20	Other record-players	20%	kg and No	
8519.30	Turntables (record-decks)	20%	kg and No	
8519.40	Transcribing machines	20%	kg and No	
8519.90	Other sound reproducing apparatus:			
8519.91	Cassette-type	20%	kg and No	
8519.99	Other	20%	kg and No	
85.20	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8520.10	Dictating machines not capable of operating without an external source of power	15%	kg and No	
8520.20	Telephone answering machines	15%	kg and No	
8520.30	Other magnetic tape recorders incorporating sound reproducing apparatus:			
8520.31	Cassette-type	20%	kg and No	
8520.39	Other	20%	kg and No	
8520.90	Other	20%	kg and No	
8521.00	Video recording or reproducing apparatus.	20%	kg and No	
85.22	Parts and accessories of apparatus of heading Nos. 85.19 to 8521.00.			
8522.10	Pick-up cartridges	15%	kg	
8522.90	Other	15%	kg	
85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37.			
8523.10	Magnetic tapes:			
8523.101	Audio tapes	15%	kg and No	
8523.102	Video tapes	15%	kg and No	
8523.109	Other	15%	kg and No	
8523.20	Magnetic discs:			
8523.201	Diskettes	15%	kg and No	
8523.209	Other	15%	kg and No	
8523.90	Other:			
8523.901	Record blanks	15%	kg and No	
8523.909	Other	5%	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
85.24	Records, tapes and other recorded medial for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37.			
8524.10	Gramphone records:			
8524.101	33 1/3 r.p.m.	15%	kg and No	
8524.102	45 r.p.m.	15%	kg and No	
8524.109	Other	15%	kg and No	
8524.20	Magnetic tapes:			
8524.201	Audio tapes	15%	kg and No	
8524.202	Video tapes	15%	kg and No	
8524.209	Other	15%	kg and No	
8524.90	Other:			
8524.901	Audio compact discs	15%	kg and No	
8524.902	Other compact discs	15%	kg and No	
8524.903	Diskettes	15%	kg and No	
8524.904	Matrices and masters for the production of records	15%	kg and No	
8524.909	Other	15%	kg	
85.25	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras.			
8525.10	Transmission apparatus	15%	kg	
8525.20	Transmission apparatus incorporating reception apparatus:			
8525.201	Portable radio-telephones	15%	kg and No	
8525.209	Other	15%	kg	
8525.30	Television cameras	20%	No and kg	
85.26	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8526.10	Radar apparatus	5%	kg	
8526.90	Other	5%	kg	
85.27	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.			
8527.10	Radio-broadcast receivers capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.11	Combined with sound recording or reproducing apparatus	20%	kg and No	
8527.19	Other	20%	kg and No	
8527.20	Radio-broadcast receivers not capable of operating without an external source of power, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.11	Combined with sound recording or reproducing apparatus	20%	kg and No	
8527.19	Other	20%	kg and No	
8527.20	Radio-broadcast receivers not capable of operating without an external source of power, of a kind used in motor vehicles, including apparatus capable of receiving also radio-telephony or radio-telegraphy:			
8527.31	Combined with sound recording or reproducing apparatus	20%	kg and No	
8527.32	Not combined with sound recording or reproducing apparatus but combined with a clock	20%	kg and No	
8527.39	Other	20%	kg and No	
8527.90	Other apparatus	20%	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
85.28	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus.			
8528.10	Colour	20%		
8528.20	Black and white or other monochrome	20%		
85.29	Black and white or other monochrome Parts suitable for use solely or principally with the apparatus of headings Nos. 85.25 to 85.28.			
8529.10	Aerials and aerial reflectors of all kinds; parts suitable for use with it	15%		
8529.90	Other	15%		
85.30	Electrical signaling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields (other than those of heading No. 8608.00).			
8530.10	Equipment for railways or tramways	Free		
8530.80	Other equipment	Free		
8530.90	Parts	Free		
85.31	Electric sound or visual signalling apparatus (for example, bells, sirens, indicator panels, burglar or fire alarms), other than those of heading No. 85.12 or 85.30.			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8531.10	Burglar 9or fire alarms and similar apparatus	20%	kg	
8531.20	Indicator panels incorporating liquid crystal devices (LCD) or light emitting diodes (LED)	20%	kg	
8531.80	Other apparatus:			
8531.801	Electrical sound or visual signaling apparatus	20%	kg	
8531.809	Other	20%	kg	
8531.90	Parts			
8532.00	Electrical capacitors, fixed, variable or adjustable (pre-set).	20%	kg	
85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.			
8533.10	Fixed carbon resistors, composition or film types	10%	kg	
8533.20	Other fixed resistors	10%	kg	
8533.30	Wirewound variable resistors, including rheostats and potentiometers	10%	kg	
8533.40	Other variable resistors, including rheostats and potentiometers	10%	kg	
8533.90	Parts	10%	kg	
8534.00	Printed circuit	10%	kg	
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, junction (boxes), for a voltage exceeding 1,000 volts.	10%	kg	
8535.10	Fuses	10%	kg	
8535.20	Automatic circuit breakers	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8535.30	Isolating switches and make-and-break switches	10%	kg	
8535.40	Lightning arresters, voltage limiters and surge suppressors	10%	kg	
8535.90	Other	10%	kg	
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders, junction boxes), for a voltage not exceeding 1,000 volts.			
8536.10	Fuses	10%	kg	
8536.20	Automatic circuit breakers	10%	kg	
8536.30	Other apparatus for protection electrical circuits	10%	kg	
8536.40	Relays	10%	kg	
8536.50	Other switches	10%	kg	
8536.60	Lamp-holders, plugs and sockets	10%	kg	
8535.90	Other apparatus	10%	kg	
8537.00	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No. 85.35 or 85.36, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90 other than switching apparatus of heading No. 85.17.	20%	kg	
85.38	Parts suitable for use solely or principally with the apparatus of heading No. 85.35, 85.36 or 8537.00.			
8538.10	Boards, panels, consoles, desks, cabinets and other bases for the goods of heading No. 8537.00, not equipped with their apparatus	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8538.90	Other			
85.39	Electric filament or discharge lamps, including sealed beam lamp units and ultra-violet or infra-red lamps; arch-lamps			
8539.10	Sealed beam lamp units	20%	kg	
8539.20	Other filament lamps, excluding ultra-violet or infra-red lamps	20%	kg	
8539.30	Discharge lamps, other than ultraviolet			
8539.31	lamps			
8539.39	Fluorescent, hot cathode	20%	kg	
8539.40	Other	20%	kg	
8539.90	Ultra-violet or infra-red lamps; arc lamps	20%	kg	
85.40	Parts	20%	kg	
	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes).			
8540.001	Cathode-ray television picture tubes, including video monitor cathode-ray tubes	20%	kg	
8540.009	Other	20%	kg	
85.41	Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up in panels; light emitting diodes, mounted piezo-electric crystals.			
8541.001	Diodes, transistors and similar semi-conductor devices; photosensitive semiconductor devices; light emitting diodes	20%	kg	
8541.002	Mounted piezo-electric crystals	20%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8541.009	Parts	20%	kg	
85.42	Electronic integrated circuits and micro-assemblies.			
8542.001	Electronic integrated circuits and micro-assemblies	20%	kg	
8542.009	Parts	20%	kg	
85.43	Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this Chapter.			
8543.001	Signal generators (high frequency generators)	20%	kg	
8543.002	Sound mixing units (equalizers) for domestic use	20%	kg	
8543.003	Other machines and apparatus	20%	kg	
8543.009	Parts	20%	kg	
85.44	Insulated (including enameled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors.			
8544.10	Winding wire:			
8544.101	Enamelled or plastic insulated	10%	kg	
8544.109	Other	10%	kg	
8544.20	Co-axial cable and other co-axial electric conductors	10%	kg	
8544.30	Ignition wiring sets and other wiring sets of a kind use in vehicles, aircraft or ships	10%	kg	
8544.40	Other electric conductors, for a voltage exceeding 80 V	10%	kg	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8544.50	Other electric conductors, for a voltage exceeding 80V	10%	kg	
8544.60	Other electric conductors, for a voltage exceeding 1,000 V	10%	kg	
8544.70	Optical fibre cables	10%	kg	
85.45	Carbon electrodes, carbon brushes, lamp carbons batter carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes.			
8545.10	Electrodes	10%	kg	
8545.20	Brushes	10%	kg	
8545.90	Other	10%	kg	
85.46	Electrical insulators of any material.			
8546.10	Of glass	10%	kg	
8546.20	Of ceramics	10%	kg	
8546.90	Other	10%	kg	
85.47	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No. 85.46; electrical conduit tubing and joints therefore, of base metal lined with insulating material.			
8547.10	Insulating fittings of ceramics	10%	kg	
8547.20	Insulating fittings of plastics	10%	kg	
8547.90	Other	10%	kg	
8548.00	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter.	10%	kg	

Section XVII
Vehicles, aircraft, vessels and associated transport equipment

Notes.

1. This Section does not cover articles of heading No. 9501.00, 95.03 or 9508.00, or bobsleighs, toboggans or the like of heading No. 95.06.

2. The expressions "part" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Section:

   (a) Joints, washers or the like of any material (classified according to their constituent material or in heading No. 8484.00 or other articles of vulcanized rubber other than hard rubber (heading No. 40.16);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (c) Articles of Chapter 82 (tools);

   (d) Articles of heading No. 83.06;

   (e) Machines or apparatus of headings Nos. 84.01 to 84.79, or parts thereof; articles of heading No. 8481.00 or 8482.00 or, provided they constitute integral parts of engines or motors, articles of heading No. 84.83;

   (f) Electrical machinery or equipment (Chapter 85);

   (g) Articles of Chapter 90;

   (h) Articles of Chapter 91;

   (ij) Arms (Chapter 93);

   (k) Lamps or lighting fittings of heading No. 94.05; or

   (l) Brushes of a kind used as parts of vehicles (heading No. 96.03).

3. References in Chapter 86 to 88 to "parts" or "accessories" do not apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Aircraft specially constructed so that they can also be used as road vehicles are classified as aircraft. Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

   (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

   (b) In Chapter 87 if designed to travel over land or over both land and water;

   (c) In Chapter 89 if designed to travel over water, whether or not able to land on beached or landing-stages or also able to travel over ice.

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

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

Chapter 86

Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical traffic signalling equipment of all kinds

Notes.

1. This Chapter does not cover:

   (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 4406.00 or 68.10);

   (b) Railway or tramway track construction material of iron or steel of heading No. 73.02; or

   (c) Electrical signaling, safety or traffic Control equipment of heading No. 85.30.

2. Heading No. 8607.00 applies, inter alia, to:

   (a) Axles, wheels, wheel sets (running gear), Metal tyres, hoops and hubs and other parts of wheels;

   (b) Frames, underframes, bogies and bissel-bogies;

   (c) Axle boxes; brake gear;

   (d) Buffers for rolling-stock; hooks and other coupling gear and corridor connections;

   (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 8608.00 applies, inter alia, to:
   (a) Assembled track, turntables, platform buffers, loading gauges;

   (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, and other mechanical (including electro-mechanical) signaling, safety or traffic control equipment, whether or not fitted for electric lighting, for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8601.00	Rail locomotives powered from an external source of electricity or by electric accumulators.	Free	kg and No	
8602.00	Other rail locomotives; locomotive tenders.	Free	kg and No	
8603.00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading No. 8604.00.	Free	kg and No	
8604.00	Railway or tramway maintenance or service vehicles, whether or not self-propelled (for example, workshops, cranes, ballast tampers, trackliners, testing coaches and track inspection vehicles).	Free	kg and No	
8605.00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading No. 8604.00).	Free	kg and No	
8606.00	Railway or tramway goods van and wagons, not self-propelled.	Free	kg and No	
8607.00	Parts of railway or tramway locomotives or rolling-stock.	Free	kg	
8608.00	Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing.	Free	kg	
8609.00	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport.	10%	kg and No	

Chapter 87

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

Notes.

1. This Chapter does not cover railway or tramway rolling-stock designed solely for running on rails.

2. For the purpose of this Chapter, "tractors" Means vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilizers or other goods.

3. For the purposes of heading No. 87.02, the expression "public-transport type passenger motor vehicles" means vehicles designed for the transport of ten persons or more (including the driver).

4. Motor chassis fitted with cabs fall in headings Nos. 87.02 to 87.04, and not in heading No.8706.00.

5. Heading NO. 8712.00 includes all children's bicycles. Other children's cycles fall in heading No. 9501.00

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
87.01	Tractors (other than tractors of heading No. 87.09).			
8701.10	Pedestrian controlled tractors:			
8701.101	For use in agriculture	10%	kg and No	
8701.109	Other	10%	kg and No	
8701.20	Road tractors for semi-trailers	10%	kg and No	
8701.30	Track-laying tractors:			
8701.301	For use in agriculture	10%	kg and No	
8701.309	Other	10%	kg and No	
8701.90	Other:			
8701.901	For use in agriculture	10%	kg and No	
8701.909	Other	10%	kg and No	
87.02	Public-transport type passenger motor vehicles.			
8702.10	With compression - ignition internal combustion piston engine (diesel or semi-diesel):			
8702.101	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8702.102	Other coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver)	20%	kg and No	
8702.103	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8702.104	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	20%	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8702.105	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8702.106	Other coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver)	20%	kg and No	
8702.109	Other	20%	kg and No	
8702.90	Other:			
8702.901	Coaches, buses and mini-buses, of a seating capacity not exceeding 21 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8702.902	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons (including the driver)	20%	kg and No	
8702.903	Coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8702.904	Other coaches, buses and mini-buses, of a seating capacity exceeding 21 persons but not exceeding 29 persons (including the driver)	20%	kg and No	
8702.905	Coaches, buses and mini-buses, of a seating capacity exceeding 29 persons (including the driver), completely knocked down for assembly in plants approved for the			

	purpose by the competent authority	20%	kg and No	
8702.906	Other coaches, buses and mini-buses of a seating capacity exceeding 29 persons (including the driver)	20%	kg and No	
8702.909	Other	20%	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
87.03	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading No. 87.02), including station wagons and racing cars.			
8703.10	Vehicles specially designed for traveling on snow; golf cars and similar vehicles	20%	kg and No	
8703.20	Other vehicles, with spark-ignition internal combustion reciprocating piston engine:			
8703.21	Of a cylinder capacity not exceeding 1,000 cc:			
8703.211	Completely knocked sown for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8703.219	Other	20%	kg and No	
8703.22	Of a cylinder capacity exceeding 1,000 cc but not exceeding 1,500 cc:			
8703.221	Completely knocked down for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8703.229	Other	20%	kg and No	
8703.23	Of a cylinder capacity exceeding 1,500 cc but not exceeding 3,000 cc:			
8703.231	Completely knocked down for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8703.239	Other	20%	kg and No	
8703.24	Of a cylinder capacity exceeding 3,000 cc:			
8703. 241	Completely knocked down for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8703.249	Other	20%	kg and No	
8703.30	Other vehicles, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8703.31	Of a cylinder capacity not exceeding 1,500 cc:			
8703.311	Completely knocked down for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8703.319	Other	20%	kg and No	
8703.32	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc:			
8703.321	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, completely knocked down for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8703.322	Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,000 cc, other	20%	kg and No	
8703.323	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, completely knocked down for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8703.324	Of a cylinder capacity exceeding 2,000 cc but not exceeding 2,500 cc, other	20%	kg and No	
8703.33	Of a cylinder capacity exceeding 2,500 cc:			
8701.331	Completely knocked down for assembly in plants approved for the purpose by the competent authority	20%	kg and No	
8703.339	Other	20%	kg and No	
8703.90	Other	20%	kg and No	
87.04	Motor vehicles for the transport of goods.			
8704.10	Dumpers designed for off-highway use	10%	kg and No	
8704.20	Other, with compression-ignition internal combustion piston engine (diesel or semi-diesel):			
8704.21	g.v.w. not exceeding 5 tonnes:			
8704.211	Completely knocked down for assembly in plants approved for the purpose by the competent authority	10%	kg and No	
8704.219	Other	10%	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8704.22	g.v.w. exceeding 5 tonnes but not exceeding 20 tonnes:			
8704.221	Completely knocked down for assembly in plants approved for the purpose by the competent authority	10%	kg and No	
8704.229	Other	10%	kg and No	
8704.23	g.v.w. exceeding 20 tonnes:			
8704.231	Completely knocked down for assembly in plants approved for the purpose by the competent authority	10%	kg and No	
8704.239	Other	10%	kg and No	
8704.30	Other, with spark-ignition internal combustion piston engine:			
8704.31	g.v.w. not exceeding 5 tonnes:			
8704.311	Completely knocked down for assemble in plants approved for the purpose by the competent authority	10%	kg and No	
8704.319	Other	10%	kg and No	
8704.32	g.v.w. exceeding 5 tonnes:			
8704.321	Completely knocked down for assembly in plants approved for the purpose by the competent authority	10%	kg and No	
8704.329	Other	10%	kg and No	
8704.90	Other	10%	kg and No	
87.05	Special purpose motor vehicles, other than those principally designed for the transport of persons or goods (for example, breakdown lorries, crane lorries, fire fighting vehicles, concrete-mixer lorries, road sweeper lorries, spraying lorries, mobile workshops, mobile radiological units).			

8705.10	Crane lorries	10%	kg and No	
8705.20	Mobile drilling derricks	10%	kg and No	
8705.30	Fire fighting vehicles	10%	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
87.11	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars.			
8711.10	With reciprocating internal combustion piston engine of a cylinder capacity not exceeding 50cc:			
8711.101	For the transport of goods	10%	kg and No	
8711.109	Other	10%	kg and No	
8711.20	With reciprocating internal combustion piston engine of a cylinder capacity exceeding 50 cc but not exceeding 125 cc:			
8711.201	For the transport of goods	10%	kg and No	
8711.209	Other	10%	kg and No	
8711.90	Other:			
8711.901	For the transport of goods	20%	kg and No	
8711.909	Other	20%	kg and No	
	PLEASE NOTE: Motorcycles with reciprocating internal combustion piston engines of a cylinder capacity exceeding 125 cc are prohibited from entry or use in the British Virgin Islands.			
87.12	Bicycles and other cycles (including delivery tricycles), not motorised:			
8712.001	For the transport of goods	10%	kg and No	
8712.009	Other	10%	kg and No	
87.13	Invalid carriages, whether or not motorised or otherwise mechanically propelled.			
8713.10	Not mechanically propelled	Free	kg and No	
8713.90	Other	Free	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
87.14	Parts and accessories of vehicles of headings Nos. 87.11 to 87.13.			
8714.10	Of motorcycles (including mopeds):	10%	kg	
8714.11	Saddles	10%	kg	
8714.19	Other	Free	kg	
8714.20	Of invalid carriages	10%	kg	
8714.90	Other	10%	kg	
8715.00	Baby carriages and parts thereof.	10%	kg	
87.16	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof.			
8716.10	Trailers and semi-trailers of the caravan type, for housing or camping	10%	kg and No	
8716.20	Self-loading or self-unloading trailers and semi-trailers for agricultural purposes	10%	kg and No	
8716.30	Other trailers and semi-trailers for the transport of goods:			
8716.31	Tanker trailers and tanker semi-trailers	10%	kg and No	
8716.39	Other	10%	kg and No	
8716.40	Other trailers and semi-trailers	10%	kg and No	
8716.80	Other vehicles:			
8716.801	Wheelbarrows	10%	kg and No	
8716.809	Other	10%	kg and No	
8716.90	Parts:			
8716.901	Of wheelbarrows	10%	kg	
8716.909	Other	10%	kg	

Chapter 88

Aircraft, spacecraft, and parts thereof

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
88.01	Balloons and dirigibles; gliders, hang gliders and other non-powered aircraft.			
8801.10	Gliders and hang gliders	Free	kg and No	
8801.90	Other	Free	kg and No	
88.02	Other aircraft (for example, helicopters, aeroplanes); spacecraft (including satellites) and spacecraft launch vehicles			
8802.10	Helicopters	Free	kg and No	
8802.20	Aeroplanes and other aircraft, of an unladen weight not exceeding 2,000 kg	Free	kg and No	
8802.30	Aeroplanes and other aircraft, of an unladen weight exceeding 2,000 kg but not exceeding 15, 000 kg	Free	kg and No	
8802.40	Aeroplanes and other aircraft, of an unladen weight exceeding 15,00 kg	Free	kg and No	
8802.50	Spacecraft (including satellites) and spacecraft launch vehicles	Free	kg and No	
88.03	Parts of goods of heading No. 88.01 or 88.02.			
8803.10	Propellers and rotors and parts thereof	Free	kg	
8803.20	Under-carriages and parts thereof	Free	kg	
8803.30	Other parts of aeroplanes or helicopters	Free	kg	
8803.90	Other	Free	kg	
8804.00	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto.	Free	kg	
8805.00	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles.	Free	kg	

Chapter 89

Ships, boats and floating structures

Note.

1. A hull, an unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified in heading No. 89.06 if it does not have the essential character of a vessel of a particular kind.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
89.01	Cruise ships, excursion boats, ferry-boats, cargo ships barges and similar vessels for the transport of persons or goods.			
8901.10	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry- boats of all kinds:			
8901.101	Vessels exceeding 708 cubic metres	Free	kg and No	
8901.109	Other	Free	kg and No	
8901.20	Tankers:			
8901.201	Vessels exceeding 708 cubic metres	Free	kg and No	
8901.209	Other	Free	kg and No	
8901.30	Refrigerated vessels, other than those of subheading No. 8901.20:			
8901.301	Vessels exceeding 708 cubic metres	Free	kg and No	
8901.309	Other	Free	kg and No	
8901.90	Other vessels for the transport of goods and other vessels for the transport of both persons and goods:			
8901.901	Vessels exceeding 708 cubic metres	Free	kg and No	
8901.909	Other	Free	kg and No	
89.02	Fishing vessels; factory ships and other vessels for processing or preserving fishery products.			
8902.001	Vessels exceeding 708 cubic metres	Free	kg and No	
8902.002	Trawlers	Free	kg and No	
8902.003	Other fishing vessels	Free	kg and No	
8902.009	Other	5%	kg and No	
89.03	Yachts and other vessels for pleasure or sports; rowing boats and canoes.			
8903.10	Inflatable	5%	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATE
8903.90	Other:			
		5%	kg and No	
8903.91	Sailboats, with or without auxiliary motor	5%	kg and No	
8903.92	Motorboats, other than outboard motorboats	5%	kg and No	
8903.99	Other			
		5%	kg and No	
8904.00	Tugs and pushers craft			
89.05	Light-vessels, fire-floats, dredgers, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.			
8905.10	Dredgers	Free	kg and No	
8905.20	Floating or submersible drill or production platforms	Free	kg and No	
8905.90	Other:			
8905.901	House-boats	5%	kg and No	
8905.909	Other	5%	kg and No	
89.06	Other vessels, including warships and lifeboats other than rowing boats.			
8906.001	Vessels exceeding 708 cubic metres	Free	kg and No	
8906.009	Other	Free	kg and No	
89.07	Other floating structures (for example, rafts, tanks, coffer-dams, landing-stages, buoys and beacons).			
8907.10	Inflatable rafts	5%	kg and No	
8907.90	Other:			
8907.901	Buoys and beacons	Free	kg and No	
8907.909	Other	5%	kg and No	
8908.00	Vessels and other floating structures for breaking up.	Free	kg and No	

Section XVIII

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; clocks and watches; musical instruments; parts and accessories thereof

Chapter 90

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

Notes.

1. This Chapter does not cover:

   (a) Articles of a kind used in machines, appliances or for other technical uses, or vulcanised rubber other than hard rubber (heading No. 40.16), or leather or of composition leather (heading No. 4204.00) or of textile material (heading No. 5911.00);

   (b) Refractory goods of heading no. 6903.00; ceramic wares of laboratory, chemical or other technical uses, of heading No. 6909.00;

   (c) Glass mirrors, not optically worked, of heading No. 70.09; or mirrors of base metal or of precious metal, not being optical elements (heading No. 83.06 or Chapter 71);

   (d) Goods of heading No. 70.07, 7008.00, 70.11, 70.14, 70.15 or 7017.00;

   (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of plastics (Chapter 39);

   (f) Pumps incorporating measuring devices of heading No. 84.13; weight-operated counting or checking machinery, or separately presented weights or balances (heading No. 84.23); lifting or handling machinery (heading Nos. 84.25 to 84.28); paper or paperboard cutting fittings for adjusting work or tools on machine-tools, of heading No. 84.66, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); calculating machines (heading No. 8481.00 valves or other appliances of heading No. 8481.00;

   (g) Searchlights or spotlights of a kind used for cycles or motor vehicles (heading No. 85.12); portable electric lamps of heading No. 85.13; cinematographic sound recording, reproducing or re-recording apparatus (heading No. 85.19 or 85.20); sound-heads (heading No. 85.22); radar apparatus, radio navigational aid apparatus or radio remote

control apparatus (heading No. 85.26); sealed beam lamp units of heading No. 85.39; optical fibre cables of heading No. 85.44;

(h) Searchlights or spotlights of heading No. 94.05;

(ij) Articles of Chapter 95;

(k) Capacity measures, which are to be classified according to their constituent material; or

(l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.23 or Section XV).

2. Subject to Note 1 above, parts and accessories for machines, apparatus, instruments or articles of this Chapter are to be classified according to the following rules:

(a) Parts and accessories which are goods included in any of the headings of this Chapter or of Chapter 84, 85 or 91 (other than heading No. 84.85, 8548.00 or 9033.00) are in all cases to be classified in their respective headings;

(b) Other parts and accessories, if suitable for use solely or principally with a particular, or with a number of machines, instruments or apparatus of the same heading (including a machine, instrument or apparatus of heading no. 90.10, 90.13 or 90.31) are to be classified with the machines, instruments or apparatus of that kind;

(c) All other parts and accessories are to be classified in heading No. 9033.00.

3. The provisions of Note 4 to Section XVI apply also to this Chapter

4. Headings No. 90.05 does not apply to telescopic sights for fitting to arms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter or Section XVI; such telescopic sights and telescopes are to be classified in heading No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 0.13 and in heading No. 90.31 are to be classified in heading No. 90.31.

6. Heading No. 90.32 applies only to:

(a) Instruments and apparatus for automatically controlling the flow, level, pressure or other variables of liquids or gases, or for automatically controlling temperature, whether or not their operation depends on an electrical phenomenon which varies according to the factor to be automatically controlled; and

(b) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
90.01	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading no. 85.44; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted other than such elements of glass not optically worked.			
9001.10	Optical fibres, optical fibre bundles and cables			
9001.20	Sheets and plates of polarising material	15%	kg	
9001.30	Contact lenses	15%	kg	
9001.40	Spectacle lenses of glass	5%	kg	
9001.50	Spectacle lenses of other materials	5%	kg	
9001.90	Other:	5%	kg	
9001.901	Colour filters for cameras	15%	kg	
9001.909	Other	15%	kg	
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts for fittings for instruments or apparatus, other than such elements of glass not optically worked.			
9002.10	Objective lenses:			
9002.11	For cameras, projectors or photographic enlargers or reducers	5%	kg	
9002.19	Other	5%	kg	
9002.20	Filters:			
9002.201	For photographic or cinematographic apparatus including projectors	15%	kg	
9002.209	Other	15%	kg	
9002.90	Other:			
9002.901	For photographic or cinematographic apparatus including projectors	15%	kg	
9002.909	Other	15%	kg	
90.03	Frames and mountings for spectacles, goggles or the like, and parts thereof.			
9003.10	Frames and mountings	15%	kg	
9003.90	Parts	15%	kg	
90.04	Spectacles, goggles and the like, corrective, protective or other			
9004.10	Sunglasses	15%	kg	
9004.90	Other	15%	kg	

90.05	Binoculars, monoculars, other optical telescopes, and mountings therefor, other astronomical instruments and mountings therefor, but not including instruments for radioastronomy.			
9005.10	Binoculars	5%	kg	
9005.80	Other instruments:			
9005.801	Refracting telescopes (monoculars)	5%	kg	
9005.809	Other	5%	kg	
9005.90	Parts and accessories (including mountings):			
9005.901	For refracting telescopes (binoculars and monoculars)	5%	kg	
9005.909	Other	5%	kg	
90.06	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No. 85.39.			
9006.10	Cameras of a kind used for preparing printing plates of cylinders	5%	kg and No	
9006.20	Cameras of a kind used for recording documents on microfilm, microfiche or other microforms	5%	kg and No	
9006.30	Cameras specially designed for underwater use, for aerial survey or for medical or surgical examination of internal organs; comparison cameras for forensic or criminological purposes	5%	kg and No	
9006.40	Instant print cameras	5%	kg and No	

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
9006.50	Other cameras	5%	kg and No	
9006.60	Photographic flashlight apparatus and flashbulbs:			
9006.61	Discharge lamp ("electronic" flashlight Apparatus	15%	kg and No	
9006.62	Flashbulbs, flashcubes and the like	15%	kg and No	
9006.69	Other	5%	kg	
9006.90	Parts and accessories:			
9006.91	For cameras	15%	kg	
9006.99	Other	15%	kg	
90.07	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus.			
9007.10	Cameras:			
9007.11	For film of less than 16 mm width or for double 8 mm film	5%	kg	
9007.19	Other	5%	kg	
9007.20	Projectors:			
9007.21	For film of less than 16 mm width	15%	kg	
9007.29	Other	15%	kg	
9007.90	Parts and accessories:			
9007.91	For cameras	15%	kg	
9007.92	For projectors	15%	kg	
90.08	Image projectors, other than cinematographic; photographic (other than cinematographic) enlargers and reducers.			
9008.10	Slide projectors	15%	kg	
9008.20	Microfilm, microfiche or other microform readers, whether or not capable of producing copies	15%	kg	
9008.30	Other image projectors	15%	kg	
9008.40	Photographic (other than cinematographic) enlargers and reducers	15%	kg	
9008.90	Parts and accessories:			
9008.901	Of photographic enlargers and reducers	15%	kg	
9008.909	Other	15%	kg	
90.09	Photo-copying apparatus incorporating an optical system or of the contact type and thermo-copying apparatus.			
9009.10	Electrostatic photo-copying apparatus	15%	kg and No	
9009.20	Other photo-copying apparatus	15%	kg and No	
9009.30	Thermo-copying apparatus	15%	kg and No	
9009.90	Parts and accessories	15%	kg	

90.10	Apparatus and equipment for photographic (including cinematographic) laboratories (including apparatus for the projection of circuit patterss on sensitised semi-conductor materials), not specifiied or incljuded elsewhere in this Chapter; negatoscopes; projection screens.			
9010.10	Apparatus and euqipment for automatically developing photographic (including cinematographic) film or paper in rolls or for automatically exposing developed film to rolls of photographic paper	15%	kg	
9010.20	Other apparatus nd equipment for photographic (including cinematagraphic) laboratories; negatoscopes	15%	kg	
9010.30	Projection screens	15%	kg	
9010.90	Parts and accessories	15%	kg	
9011.00	Compound optical microscopes, including those for photomicrography, cine-photomicrography or microprojection.	15%	kg	
9012.00	Microscopes other than optical microscopes; diffraction apparatus.	15%	kg	
90.13	Liquid crystal devices not consulting articles provided for more specifically in other heading; lasers, other than laser diodes; other optical appliances and instruments, not specified or included elsewhere in this Chapter			
9013.10	Telescopic sights for fitting to arms; periscopes; telescopes designed to form parts of machines, applicances, instruments or apparatus of this Chapter or Section XVI	15%	kg	
9013.20	Lasers, other than laser diodes	15%	kg	
9013.80	Other devices, appliances and instruments	15%	kg	
9013.90	Parts and accessories	5%	kg	
90.14	Direction finding compasses; other navigational instruments and appliances			
9014.10	Direction finding compasses	5%	kg	
9014.20	Instruments and applicances for aeronautical or space navigation (other than compasses)	5%	kg	
9014.80	Other instruments and appliances	5%	kg	
9014.90	Parts and accessories	5%	kg	

90.15	Surveying (including photogrammetrical surveying), hydrograhiic, oceanographic, hydrological, meterorological or geophysical instruments and appliances, excluding compasses; rangefinders.			
9015.10	Rangefinders	15%	kg	
9015.20	Theodolites and tacheometers	15%	kg	
9015.30	Levels	15%	kg	
9015.40	Photogrammetrical surveying instruments and appliances.	15%	kg	
9015.80	Other instruments and appliances	15%	kg	
9015.90	Parts and accessories	15%	kg	
9016.00	Balances of a sensitivity of 5 cg or better, with or without weights	15%	kg	
90.17	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter.			
9017.10	Drafting tables and machines, whether or not automatic	15%	kg	
9017.20	Other drawing, marking-out or mathematical calculating instruments	15%	kg	
9017.30	Micrometers, callipers and gauges	15%	kg	
9017.80	Other instruments	15%	kg	
9017.90	Parts and accessories	15%	kg	
90.18	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments.			
9018.10	Electro-diagnostic apparatus (including apparatus for functional exploratory examination or for checking physiological parameters):			
9018.11	Electro-cardiographs	5%	kg	
9018.19	Other	5%	kg	
9018.20	Ultra-violet or infra-red ray apparatus	5%	kg	
9018.30	Syringes, needles, catheters, cannulae and the like	5%	kg	

9018.40	Other instruments and appliances, used in dental sciences	5%	kg	
9018.50	Other ophthalmic instruments and applicances	5%	kg	
9018.90	Other instruments and appliances	5%	kg	
90.19	Mechanao-therapy appliances; message apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus.			
9019.10	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus	5%	kg	
9019.20	Ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	5%	kg	
9020.00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters.	5%	kg	
90.21	Orthopaedic appliances, including crutches, surgical blelts and trusses; splints and other fracture appliances; artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a fefect or disability			
9021.10	Artificial joints and other orthopaedic or fracture appliances	Free	kg	
9021.20	Artificial teeth and dental fittings:	Free	kg	
9021.201	Artificiial teeth	Free	kg	
9021.202	Dental fittings	Free	kg	
9021.30	Other artificial parts of the body	Free	kg	
9021.40	Hearing aids, excluding parts and accessories	Free	kg	
9021.50	Pacemakers for stimulating heart muscles, excluding parts and accessories	Free	kg	
9021.90	Other	Free	kg	
9022.00	Apparatus bsed on the use of X-rays or of alpha, beta or gamma radiations, whether or not for medical, surgical, dental or veterinary uses, including radiography or radiotherapy apparatus, X-ray tubes and other X-ray			

	generators, high tension generators, control panels nd desks, screens, examination or treatment tables, chairs and the like	15%	kg	
9023.00	Instruments, apparatus and models, designed or demonstrational purposes (for example, in education or exhibitions), unsuitable for other uses.	15%	kg	
90.24	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics).			
9024.10	Machines and appliances for testing metals	15%	kg	
9024.80	Other machines and appliances	15%	kg	
9024.90	Parts and accessories	15%	kg	
90.25	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments			
9025.10	Thermometers, not combined with other instruments	15%	kg	
9025.20	Barometers, not combined with other instruments	15%	kg	
9025.80	Other instruments	15%	kg	
9025.90	Parts and accessories	15%	kg	
9026.00	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No. 90.14, 90.15, 90.28 or 90.32	15%	kg	

90.27	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes.			
9027.10	Gas or smoke analysis apparatus	15%	kg	
9027.20	Chromatographs and electrophoresis instruments	15%	kg	
9027.30	Spectrometers, spectrophotometers and spectrographs using optical radiations (UV, visible, IR)	15%	kg	
9027.40	Exposure meters	15%	kg	
9027.50	Other instruments and apparatus using optical radiations (UV, visible, IR)	15%	kg	
9027.80	Other instruments and apparatus	15%	kg	
9027.90	Microtomes; parts and accessories			
90.28	Gas, liquid or electricity supply or production meters, including calibrating meters therefor.			
9028.10	Gas meters	15%	kg	
9028.20	Liquid meters	15%	kg	
9028.30	Electricity meters	15%	kg	
9028.90	Parts and accessories	15%	kg	
90.29	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No. 90.12; stroboscopes.			
9029.10	Revolution counters, production counters, taximeters, mileometers, pedometers and the like	15%	kg	
9029.20	Speed indicators and tachometers; stroboscopes	15%	kg	
9029.90	Parts and accessories	15%	kg	

90.30	Oscilloscopes, spectrum analysers nd other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No. 90.28; instruments and apparatus for measuring or decting alpha, beta, gamma, X-ray, cosmic or other ionising radiations.			
9030.10	Instruments and apparatus for measuring or detecting ionising radiations	15%	kg	
9030.20	Cathode-ray oscilloscopes and cathode-ray oscillographs	15%	kg	
9030.30	Other instruments and apparatus, for measuring or checking voltage, current, resistance or power, without a recording device	15%	kg	
9030.40	Other instruments and apparatus, specially designed for telecommunications (for example, cross-talk meters, gain measuring instruments, distortion factor meters psophometers	15%	kg	
9030.80	Other instruments and apparatus	15%	kg	
9030.90	Parts and accessories	15%	kg	
90.31	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter, profile projectors			
9031.10	Machines for balancing mechanical parts	15%	kg	
9031.20	Test benches	15%	kg	
9031.30	Profile projectors	15%	kg	
9031.40	Other optical instruments and appliances	15%	kg	
9031.80	Other instruments, appliances and machines	15%	kg	
9031.90	Parts and accessories	15%	kg	
90.32	Automatic regulating or controlling instruments and apparatus.			
9032.10	Thermostats	15%	kg	
9032.20	Manostats	15%	kg	

9032.80	Other instruments and apparatus	15%	kg	
9032.90	Parts and accessories	15%	kg	
9033.00	Parts and accessories (not specified or included else where in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90.	15%	kg	

Chapter 91

Clocks and watches and their parts

Notes.

1. This Chapter does not cover:

   Clock or watch glasses or weights (classified according to their constituent material);

   (a) Watch chains (heading No. 71.13 or 7117.00, as the case may be);

   (b) Parts of general use defined in Note 2 to Section XV, of base metal (Setion XV), or similar goods of plastics (Chapter 39) or of precious metal or metal clad with precious metal (generally heading No. 7115.00); clock or watch springs are, however, to be classified as clock or watch parts (heading No. 91.14);

   (c) Bearing balls (heading No. 73.26 or 8482.00, as the case may be);

   (d) Articles of heading No. 84.12 constructed to work without an escapement;

   (e) Ball bearings (headings No. 8482.00); or

   (f) Articles of Chapter 85, not yet assembled together or with other components into watch or clock movements or into articles suitable for use solely or principally as parts of such movements (Chapter 85).

2. Heading No. 91.01 covers only watches with case wholly of precious metal or of metal clad with precious metal, or of the same materials combined with natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed) of headings Nos. 71.01 to 71.04. Watches with case of base metal fall in heading No. 91.02.

3. For the purposed of this Chapter, the expression “watch movements” means devices regulated by a balance-wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Such watch movements shall not exceed 12 mm in thickness and 50 mm in width, length or diameter.

4. Except as provided in Note1, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be classified in this Chapter.

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
91.01	Wrist-watches, pocket-watches and other watches, including stop-watfches, with case of precious metal or of metal clad with precious metal.			
9101.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility.	5%	kg and No	
9101.20	Other wrist-watches, whether or not incorporating a stop-watch facility.	5%	kg and No	
9109.90	Other	5%	kg and No	
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading No. 91.01.			
9102.10	Wrist-watches, battery or accumulator powered, whether or not incorporating a stop-watch facility.	5%	kg and No	
9102.20	Other wrist-watches, whether or not incorporating a stop-watch facility.	5%	kg and No	
9102.90	Other	5%	kg and No	
91.03	Clocks with watch movements, excluding clocks of Heding No. 9104.00.			
9103.10	Battery or accumulator powered	15%	kg and No	
9103.90	Other	15%	kg and No	
9104.00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels.	15%	kg and No	
91.05	Other clocks			
9105.10	Alarm clocks	15%	kg and No	
9105.20	Wall clocks	15%	kg and No	
9105.90	Other	15%	kg and No	

9106.00	Time of day recording apparatus and apparatus for measuring, recoreing or otherwise indicating intevals of time, with clock or watch movement or with synchronous motor for example, time-registers, time-recorders).	15%	kg	
9107.00	Time switches with clock or watch movement or with synchronous motor.	15%	kg	
9108.00	Watch movement, compete and assembled.	5%	kg	
9109.00	Clock movements, complete and assempled	5%	kg	
91.10	Compete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.			
9110.10	Of watches	5%	kg	
9110.90	Other	15%	kg	
91.11	Watch cases and parts thereof.			
9111.001	Watch cases, complete	5%	kg	
9111.002	Parts	5%	kg	
91.12	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof.			
9112.001	Cases, complete	15%	kg	
9112.002	Parts	15%	kg	
91.13	Watch straps, watch bands and watch bracelets, and parts tthereof .			
91133.10	Of precious metalor of metal clad with precious metal	5%	kg	
9113.20	Of base metal, whter or not gold- or slilver-plated	5%	kg	
9113.90	Other	5%	kg	
91.14	Other clock or watch parrts.			
9114.001	Clock parts	15%	kg	
9114.002	Watch parts	5%	kg	

Chapter 92

Musical instruments; parts and accessories of such articles

Notes.

1. This Chapter does not cover:

   (a) Parts of general use, as defined in Note 2 to Section XV, of base metal Section XV), or similar goods of plastics (Chapter 39);

   (b) Microphones, amplifiers, loud-speakers, head-hones, switches, stroboscopes or other accessory instruments, apparatus or equipment of Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instrument of this Chapter;

   (c) Toy instruments or apparatus (heading No. 95.03);

   (d) Brushes or cleaning musical instruments (heading No. 96.03);

   (e) Collectors' pieces or antiques (heading No. 9705.00 or 9706.00); or

   (f) Spools, reels or similar supports (which are to be classified according to their constituent material; for example, heading No. 39.24, Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of heading No 9202.00 or 92.06 presented with such instruments in numbers normal to them and clearly intended for use with them, are to be classified in the same heading as the relative instruments.

   Cards, discs and rolls of heading No. 92.09 presented with an instrument are to be treated as separate articles and not as forming a part of such instrument.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
92.01	Pianos, including automatic pianos; harpsichords and other keyboard atringed instruments.			
9201.10	Upgright pianos	15%	kg and No	
9201.20	Grand pianos	15%	kg and No	
9201.90	Other	15%	kg and No	
9202.00	Other string musical instruments (for example, guitars, violins, harps).	15%	kg and No	
9203.00	Keyboard pipe organs; harmoniums and similar keyboard instruments with free metal reeds.	15%	kg and No	
92.04	Accordions and similar instrument; mouth organs.			
9204.10	Accordions and similar instruments	15%	kg and No	
9204.20	Mouth organs	15%	kg and No	
92.05	Other wind musical instruments (for example, clarinets, trumpets, pag-pipes).			
9205.10	Brass-wind instruments	15%	kg and No	
9205.90	Other	15%	kg and No	
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maraccas).			
9206.001	Steel band instruments	15%	kg and No	
9206.009	Other	15%	kg and No	
92.07	Musical instruments, the sound of whichis produced, or must be amplified, electrically (for example, organs, guitars, accordions).			
9207.10	Keyboard instruments, other than accordions	20%	kg and No	
9207.90	Other	20%	kg and No	

9208.00	Musical boxes, fairground organs, mechanical street organs, mechanical signing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound singaling instruments.	15%	kg	
92.09	Parts (for example, mechaniswms for musical boxes) and accessories (for example, cards, discs and rolls for mechannical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds .			
9209.001	Musical instrument strings	15%	Kg	

Section XIX

Arms and ammunition; parts and accessories thereof

Chapter 93

Arms and ammunition; parts and accessories thereof

Notes.

1. This Chapter does not cover:

   (a) Goods of Chapter 36 (for example, percussion caps, detonators, signalling flares);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV); or similar goods of plastics (Chapter 39);

   (c) Armoured fighting vehicles (heading No. 8710.00);

   (d) Telescopic sights or other optical devices suitable for use with arms; unless mounted on a firearm or presented with the firearm on which they are designed to be mounted (Chapter 90);

   (e) Bows, arrows, fencing foils or toys (Chapter 95); or

   (f) Collectors' pieces or antiques (heading No. 9705.00 or 9706.00).

2. In heading No. 93.06, the reference to "parts thereof" does not included radio or radar apparatus of heading No. 85.26.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
9301.00	Military weapons, other than revolvers, pistols and the arms of the heading No. 9307.00.	20%	kg and No	
9302.00	Revolvers and pistols, other than those of heading No. 93.03 or 9304.00	20%	kg and No	
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example sporting shot-guns and rifles, muzzle-loading firearms, very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bold humane killers, line-throwing guns).			
9303.001	Very pistols and other devices designed to project only signal flares; line-throwing guns	20%	kg and No	
9303.009	Other	20%	kg and No	
9304.00	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading No. 9307.00	20%	kg and No	
9305.00	Parts and accessories of articles of heading Nos. 9301.00 to 9304.00	20%	kg and No	
93.06	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of wars and parts thereof; cartridge and other ammunition and projectiles and parts thereof, including shot and cartridge wads.			
9306.01	Industrial cartridges, complete (for example, blank cartridges for riveting tools and for starting internal combustion engines) and parts thereof	20%	kg	
9306.002	Parts of shotgun cartridges, including cartridge wads; lead shot prepared for ammunition	20%	kg	
9306.009	Other	20%	kg	

9307.00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor.	20%	kg	

Section XX

Miscellaneous manufactured articles

Chapter 94

Furniture,; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and light fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and t he like; prefabricated buildings.

Notes.

1. This Chapter does not cover:

   (a) Pneumatic or water mattresses, pillows or cushions, of Chapter 39, 40 or 63;

   (b) Mirrors designed or placing on the floor or ground (for example, cheval-glasses (swing-mirrors) of heading No. 70.09;

   (c) Articles of Chapter 71;

   (d) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39), or safes of heading No. 8303.00;

   (e) Furniture specially designed as parts of refrigerating or freezing equipment of heading No. 84.18; furniture specially designed for sewing machines (heading No. 84.52);

   (f) Lamps or lighting fittings of Chapter 85;

   (g) Furniture specially designed as part of apparatus of heading No. 85.18 (heading No. 85.18), of headings Nos. 85.19 to 8521.00 (heading No. 85.22) or of headings Nos. 85.25 to 85.28 (heading No. 85.29);

   (h) Articles of heading No. 87.14;

   (i) Dentists' chairs incorporating dental appliances of heading No. 90.18 or dentists' spittons (heading No. 90.18);

   (j) Articles of Chapter 91 (for example, clocks and clock cases); or

   (k) Toy furniture or toy lamps or lighting fittings (heading No. 95.03), billiard tables or other furniture specially constructed for games (heading no. 95.04), furniture specially constructed for games (heading No.95.04), furniture for conjuring tricks or decorations (other than electric garlands) such as Chinese lanterns (heading No. 95.05)

2. The articles (other than parts) referred to in headings Nos. 94.01 to 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

   The following are, however, to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

   (a) Cupboards, bookcases, other shelved furniture and unit furniture;

   (b) Seats and beds.

3. (a) In headings Nos. 94.01 to 94.03 references to parts of goods do not include references to sheets or slabs (whether or not cut to shape but not combined with other parts) of glass (including mirrors), marble or other stone or of any other material referred to in Chapter 68 or 69.

   (b) Goods described in heading No. 94.04, presented separately, are not to be classified in heading No. 94.01, 9402.00 or 94.03 as parts of goods.

4. For purposes of heading No. 94.06, the expression "prefabricated buildings" means buildings which are finished in the factory or put up as elements, presented together, to be assembled on site, such as housing or worksite accommodation, offices, schools, shops, sheds, garages or similar buildings.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
94.01	Seats (other than those of heading No. 9402.00), whether or not convertible into beds, and parts thereof			
9401.20	Seats of a kind used for aircraft	15%	kg and No	
9401.20	Seats of a kind used for motor vehicles	15%	kg and No	
9401.30	Swivel seats with variable height adjustment	15%	kg and No	
9401.40	Seats other than garden seats or camping equipment, convertible into beds	15%	kg and No	
9401.50	Seats of cane, osier, bamboo or similar materials	15%	kg and No	
9401.60	Other seats, with wooden frames	15%	kg and No	
9401.70	Other seats, with metal frames	15%	kg and No	
9401.80	Other seats	15%	kg and No	
9401.90	Parts	15%	kg	
9402.00	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements, parts of the foregoing articles.	15%	kg	
94.03	Other furniture and parts thereof.			
9403.10	Metal furniture of a kind used in offices	15%	kg	
9403.20	Other metal furniture:			
9403.201	Of a kind used in schools, churches and laboratories	15%	kg	
9403.209	Other	15%	kg	
9403.30	Wooden furniture of a kind used in offices	15%	kg	
9403.40	Wooden furniture of a kind used in t he kitchen	15%	kg	
9403.50	Wooden furniture of a kind used in the bedroom	15%	kg	
9403.60	Other wooden furniture:			
9403.601	Of a kind used in schools, churches and laboratories	15%	kg	
9403.609	Other	15%	kg	
9403.70	Furniture of plastics:			
9403.701	Of a kind used in offices	15%	kg	
9403.702	Of a kind used in schools, churches and laboratories	15%	kg	
9403.709	Other	15%	kg	
9403.80	Furniture of other materials, including cane, osier, bamboo or similar materials:			
9403.801	Of a kind used in offices	15%	kg	

9403.802	Of a kind used in schools, churches and laboratories	15%	kg	
9403.809	Other	15%	kg	
9403.90	Parts	15%	kg	
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdown, cushions, puffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.			
9404.10	Mattress supports	15%	kg	
9404.20	Mattresses	15%	kg	
9404.30	Sleeping bags	15%	kg	
9404.90	Other	15%	kg	
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.			
9405.01	Chandeliers and other electric ceiling or wall lighting fittings, excluding those of a kind used for lighting public open spaces or thoroughfares.	20%	kg	
9405.20	Electric table, desk, bedside or floor-standing lamps	20%	kg and No	
9405.30	Lighting sets of a kind used for Christmas trees	20%	kg and No	
9405.40	Other electric lamps and lighting fittings	20%	kg	
9405.50	Non-electrical lamps and lighting fittings	20%	kg	
9405.60	Illuminated signs, illuminated namplates and the like	20%	kg and No	
9405.90	Parts	20%	kg	
94.06	Prefabricated buildings.			
9406.001	Of wood	10%	kg	
9406.003	Of aluminium	15%	kg	
9406.003	Of steel	15%	kg	
9406.009	Other	15%	kg	

Chapter 95

Toys, games and ports requisites; parts and accessories thereof

Notes.

1. This Chapter does ot cover:

   (a) Christmas tree candles (heading No. 34.06);

   (b) Fireworks or other pyrotechnic articles of heading No. 36.04;

   (c) Yarns, monfilament, cords or gut or the like for fishing, cut to length but not made up into fishing lines, of Chapter 39, heading No. 4206.00 or Section XI;

   (d) Sports bags or other containers of heading No. 42.02, 43.03 or 43.04;

   (e) Sports clothing or fancy dress, of textiles, of Chapter 61 or 62;

   (f) Textile flags or bunting, or sails for boats, sailboats or land craft, of Chapter 63;

   (g) Sports footwear (other than skating boots with ice or roller skates attached) of Chapter 64, or sports headgear of Chapter 65;

   (h) Walking-sticks, whips, riding-crops or the like (heading No. 6602.00), or parts thereof (heading No. 6603.00);

   (i) Unmounted glass eyes for dolls or other toys, of heading No. 70.18;

   (j) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (k) Bells, gongs or the like of heading No. 83.06;

   (l) Electric motors (heading no. 85.01), electric transformers (heading No. 85..04) or radio remote control apparatus (heading No.85.26);

   (m) Sports vehicles (other than bobsleighs, toboggans and the like) of Section XVII;

   (n) Children's bicycles (heading No. 87.12);

   (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 or the like, for sports or outdoor games (heading No. 90.04);

   (q) Decoy calls or whistles (heading No. 9208.00);

   (r) Arms or other articles of Chapter 93;

(s) Electric garlands of all kinds (heading No. 94.05); or

(t) Racket strings, tents or other camping goods, or gloves (classified according to their constituents.

2. This Chapter includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

3. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles of this Chapter are to be classified with those articles.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
9501.00	Wheeled toys designed to be ridden by children (for example, tricycles, scooters, pedal cars); dolls carriages.	15%	kg	
95.02	Dolls representing only human beings.			
9502.10	Dolls, whether or not dressed	15%	kg	
9502.90	Parts and accessories	15%	kg	
95.03	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds.			
9503.10	Electric trains, including tracks, signals and other accessories therefor	15%	kg	
9503.20	Reduced-size ("scale") model assembly kits, whether or not working models, excluding thoseof subheading No. 9503.10.	15%	kg	
9503.30	Other construction sets and constructional toys	15%	kg	
9503.40	Toys representing animals or non-human creatures:			
9503.41	Stuffed	15%	kg	
9503.49	Other	15%	kg	
9503.50	Toy musical instruments and apparatus	15%	kg	
9503.60	Puzzles	15%	kg	
9503.70	Other toys, put up in sets or outfits	15%	kg	
9503.80	Other toys and models, incorporating a motor	15%	kg	
9503.90	Other	15%	kg	
95.04	Articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.			
9504.10	Video games of a kind used with a television receiver	15%	kg	
9504.20	Articles and accessories for billiards	15%	kg	
9504.30	Other games, coin or disc-operated, other than bowling alley equipment.	15%	kg	
9504.40	Playing cards	15%	kg	
9504.90	Other:			

9504.901	Draught and chess boards	15%	kg	
9504.909	Other	15%	kg	
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes			
9505.10	Articles for Christmas festivities:			
9505.101	Artificial Christmas trees	15%	kg	
9505.109	Other	15%	kg	
9505.90	Other	15%	kg	
95.06	Articles and equipment for gymnastics, athletics, other sports (including table-tennis) or outdoor games not specified or included elsewhere in this Chapter; swimming pools and paddling pools.			
9506.001.	For cricket	5%	kg	
9506.002	For soccer	5%	kg	
9506.003	For tennis	5%	kg	
9506.004	For golf	5%	kg	
9506.005	For athletics	5%	kg	
9506.006	For other sports (including table-tennis)	5%	kg	
9506.007	For outdoor games; swimming pools and paddling pools	5%	kg	
9506.009	Other	5%	kg	
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading No. 9208.00 or 9705.00) and similar hunting or shootings requisites.			
9507.10	Fishing rods	15%	kg	
9507.20	Fish-hooks, whether or not snelled	15%	kg	
9507.30	Fishing reels	15%	kg	
9507.90	Other:			
9507.901	Other fishing tackle	15%	kg	
9507.909	Other	15%	kg	
9508.00	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	15%	kg	

Chapter 96

Miscellaneous manufactured articles

Notes.

1. This Chapter does not cover:

   (a) Pencils for cosmetic or toilet uses (Chapter 33;

   (b) Articles of Chapter 66 (for example, parts of umbrellas or walking-sticks);

   (c) Imitation jewellery (heading No. 7117.00);

   (d) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39);

   (e) Cutlery or other articles of Chapter 82 with handles or other parts of carving or moulding materials; heading No. 96.01 or 96.02 applies, however, to separately presented handles or other parts of such articles;

   (f) Articles of Chapter 90 (for example, spectacle frames (heading No. 90.03),mathematical drawing pens (heading No. 90.17), brushes of a kind specialised for used in dentistry or for medical, surgical or veterinary purposes (heading No. 90.18));

   (g) Articles of Chapter 91 (for example, clock or watch cases);

   (h) Musical instruments or their parts and accessories (Chapter 92);

   (ij) Articles of Chapter 93 (arms and their parts);

   (k) Articles of Chapter 94 (for example, furniture, lamps and litting fittings):

   (l) Articles of Chapter 95 (toys, games, sports requisites); or

   (m) Works of art, collectors' pieces or antiques Chapter 97).

2. In heading No. 96.02 the expression "vegetable or mineral carving material" means:

   (a) Hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom);
   (b) Amber, meerschaum, agglomerated amber and agglomerated meerschaum, jet and mineral substitutes for jet.

3. In heading No. 96.03 the expression "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require further minor processes as trimming to shape at the top, to render them ready for that incorporation.

4. Articles of this Chapter, other than those of headings Nos. 96.01 to 96.06 or 96.15, remain classified in the Chapter whether or not composed wholly or partly of precious metal or metal clad with precious metal, of natural or cultured pearls, or precious or semi-precious stones (natural, synthetic or reconstructed). However, headings Nos. 96.01 to 96.06 and 96.15 includes articles in which natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metal or metal clad with precious metal constitute only minor constituents.

HEADING NO.	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding)			
9601.001	Articles	20%	kg	
9601.009	Other	20%	kg	
96.02	Worked vegetable or mineral carving material and articles of other materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, un hardened gelatin (except gelatin of heading No. 3503.00) and articles of unhardened gelatin.			
9602.001	Articles	20%	kg	
9602.009	Other	20%	kg	
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts or broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).			
9603.001	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles.			
9603.002	Other brooms and mops for sweeping roads and floors	10%	kg and No	
9603.003	Tooth brushes	10%	kg and No	
9603.004	Scrubbing brushes	10%	kg and No	
9603.005	Feather dusters	10%	kg and No	
9603.006	Other toilet brushes; other brushes for household use	10%	kg and No	
9603.007	Prepared knots and tufts for broom or brush making	10%	kg and No	
9603.008	Paint brushes	10%	kg and No	
9603.009	Other	10%	kg and No	
9605.00	Travel sets for personal toilet, dewing or shoe or clothers cleaning	10%	kg and No	

96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.			
9606.10	Press-fasteners, snap-fasteners and press-studs and parts therefor	10%	kg	
9606.20	Buttons	10%	kg	
9606.30	Button moulds and other parts of buttons; button blanks	10%	kg	
96.07	Slide fasteners and parts thereof.			
9607.10	Slide fasteners	10%	kg	
9607.20	Parts:			
9607.201	Continuous chain	10%	kg	
9607.209	Other	10%	kg	
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No. 96.09.			
9608.10	Ball point pens	15%	kg and No	
9608.20	Felt tipped and other porous-tipped pens and markers	15%	kg and No	
9608.30	Fountain pens, sylograph pens and other pens	15%	kg and No	
9608.40	Propelling or sliding pencils	15%	kg and No	
9608.50	Set of articles form two or more of the foregoing sub-headings	15%	kg	
9608.60	Refills for ball point pens, comprising the ball point and ink-reservoir	15%	kg	
9608.90	Other			
9608.901	Pen-holders, pencil-holders and similar holders	15%	kg	
9608.902	Barrels and covers for ball point pens	15%	kg	
9608.903	Pen nibs and nib points	15%	kg	
9608.909	Other	15%	kg	
96.09	Pencils (other than pencils of heading No. 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.			
9609.10	Pencils and crayons, with leads encased in a rigid sheath			
9609.101	Pencils	15%	kg	
9609.102	Crayons	15%	kg	

9609.20	Pencil leads, black or coloured	15%	kg	
9609.90	Other			
9609.901	Writing or drawing chalks	15%	kg	
9609.909	Other	15%	kg	
96.10	Slates and boards, with writing or drawing surfaces,			
9610.001	Writing and drawing boards	15%	kg	
9610.009	Other	15%	kg	
96.11	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks nad hand printing sets incorporating such composing sticks.			
9611.001	Rubber stamps	15%	kg	
9611.009	Other	15%	kg	
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or cartridges; ink-pads, whether or not inked, with or without boxes.			
9612.10	Ribbons:			
9612.101	Typewriter Ribbons on open spools	15%	kg	
9612.109	Other	15%	kg	
9612.20	Ink-pads	15%	kg	
9613.00	Cigarette lighters and other lighters, whether or not mechanical or electrical and parts thereof other an flints and wicks.	15%	kg	
9614.00	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof.	10%	kg	
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 85.16, and parts thereof.			
9615.10	Combs, hair-slides and the like	10%	kg	
9615.101	Combs	15%	kg	
9615.109	Hair-slides and the like	15%	kg	
9615.90	Other:			
9615.90	Hairpins	10%	kg	
9615.909	Other	10%	kg	

96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application or toilet preparations			
9616.10	Scent sprays and similar toilet sprays, and mounts and heads therefor	15%	kg	
9616.20	Powder-puffs and pads for the application of cosmetics or toilet preparations	10%	kg	
9617.00	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	10%	kg	
9618.00	Tailors' dummies and to her lay figures, automata and other animated displays used to shop window dressing.	10%	kg	

Section XXI

Works of art, collectors' pieces and antiques

Chapter 97

Works of art, collectors' pieces and antiques

Notes.

1. This Chapter does not cover:

   (a) Unused postage or revenue stamps, postal stationery (stamped paper) or the like, or current or new issue in the country to which they are destined (Chapter 49);

   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 5907.00) except if they may be classified in heading No. 9706.00; or

   (c) Pearls, natural or cultured, or precious or semi-precious stones (headings Nos. 71.01 to 71.03).

2. For the purposes of heading No. 9702.00, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, or one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No. 97.03 does not apply to mass produced reproductions or works of conventional craftsmanship of a commercial character.

4. (a) Subject to Notes 1 to 3 above, articles of the is Chapter are to be classified in this Chapter and not in any other Chapter of the Nomenclature.

   (b) Heading No. 9706.00 does not apply to articles of the preceding headings of this Chapter.

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

HEADING NO	DESCRIPTION OF GOODS	RATE OF DUTY	UNIT (S)	SPECIAL RATES
97.01	Paintings, drawings and pastels, executed entirely by hand, other tan drawings of heding No. 4906.00 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques.			
9701.10	Paintings, drawings and pastels			
9701.101	Paintings	15%	kg	
9701.102	Drawings nd pastels	15%	kg	
9701.90	Other	15%	kg	
9702.00	Original engravings, prints and lithographs.	15%	kg	
9703.00	Original sculptures and statuary, in any material.	15%	kg	
9704.00	Postage or revenue stamps, stamp-postmarks, firs-day covers, postal stationer (stamped paper), and the like, used, or if unused not of current or new issue in the country to which they are destined.	Free	kg	
9705.00	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, palaeontological, ethnographic or numismatic interest.	Free	kg	
9706.00	Antiques of an age exceeding one hundred years	15%	kg	

-A-

ABRASIVES
Artificial Abrasives
corundum
2818.10
silicon carbide
2849.20
Natural abrasives
crude or in irregular pieces 2531.21
other
2531.29

ABSORBERS
Recoil absorbers, for guns 93.05
Refrigerator parts
84.18

ACCELERATORS
Particle accelerators
8543.10
Rubber accelerators, prepared
3812.10

ACCOUNT BOOKS
4820.10

ACCOUNTING MACHINES 8470.40
Parts and accessories
8473.29

ACCUMULATORS (batteries)
Electric accumulators
Lead-acid, car batteries 8507.10
Nickel-cadmium
8507.30
Nickel-iron
8507.40
Other
8507.80
Parts
8507.90

ACCUMULATOR CHARGERS
85.04

ACCUMULATOR SLUDGE 26.20

ACETALDEHYDE (ethanol) 2912.12

ACETONE
2914.11

ACETYLENE
29.01

ACIDS
Inorganic acids
28.11
Organic acids
Fatty acids
Chemically defined 15.19
29.15
Industrial
15.19
Tall-oil
fatty acids (TOFA) 1519.13
acid-oils from refining 1519.20

ACORNS
2308.10

ACRYLIC ACID , and its salts 2916.11
Esters of acrylic acid
2916.12

ACTIVATED CARBONS 3802.10

ACTIVATED NATURAL MINIERAL PRODUCTS 38.02

ADDRESS PLATE EMOBOSSING MACHINES 8472.20

ADDRESSING MACHINES 8472.20
Parts and accessories other than covers, carrying cases or the like 8473.40

ADIPIC ACID
2917.12

ADRENAL CORTICAL HORMONES
29.37

ADVERTISING MATERIAL
Trade, printed
4911.10

AERIALS, radio, etc. and parts 8529.10

AIDS, hearing
9021.40

AIR, liquid or compressed 2851.00

AIR GUNS and pistols
9304.00

ALARMS, burglar and fire 8531.10

ALBUMS
4820.50

ALFAFA SEEDS
1209.21

ALLOY PIG IRON
7201.30

ALLYL ALCOHOL
2905.21

ALMONDS, fresh or dried 0802.11

ALUMINIUM ALLOYS 7601.20

AMPLIFIERS,
audio frequency electric
8518.40

AMUSEMENTS, fairground 9508.00

ANCHORS
7316.00

ANTIQUES
9706.00

APPLES
0808.10

APPLE JUICE
2009.70

AVOCADOS
0804.40

-B-

BABY CARRIAGES, and
Parts thereof
8715.00

BAGS, paper, packing or protective containers
4819.30

BAKERS, ovens
8417.20

BAKING POWDERS
prepared
2102.30

BALANCING MACHINES 9016.00

BALLS, golf balls
9506.32

BALLPOINT PENS
9608.10

BANKNOTES (currency) 4907.00

BARS of refined copper
7407.10

BARBECUES, domestic, non-electric, of iron or steel
73.21

BARGES
89.01

BARLEY
1003.00

BATH_SALTS, perfumed 3307.30

BAY LEAVES
0910.40

BEANS
Dried, shelled, whether or not skinned or split
07.13
Fresh or chilled
07.08
Bean flour
11.06
Bean pods
23.08

BEARINGS, ball
8482.10

BEER
2203.00

BELLS, gongs and the like 8306.10

BINOCULARS
9005.10

BISCUITS, sweet
1905.30

BISMUTH, nitrates, basic 2834.22

BITUMEN, petroleum
2713.20

BLOOD, human
30.02

BOTTLES, plastic
3923.30

BOVINE ANIMALS, live 01.02

BOX, strong box
8303.00

BOX, wooden, commercial packing
4415.10

BRAKES, for motor vehicles 87.08
BRUSSELS SPROUTS, fresh or chilled
0704.20
BULBS
Botanical
06.01
Electric filament type, of glass for lamps 70.11
Spotlight bulbs 70.14

BUTTER, dairy
0405.00

-C-

CALCIUM
2805.21

CAM SHAFTS
8483.10

CAMERAS, photographic 90.06

CATALOGS, printed, trade 4911.10

CATHODE –RAY, colour television, picture tubes
8540.11

CAVIAR
1640.30

CELERY, fresh
0709.40

CEREAL GERM, whole, flaked or ground
1104.30

CERTIFICATES, bond, share or stock
4907.00

CHARCOAL, wood
4402.00

CHEESE
04.06

CHEQUE FORMS
4907.00

CHEWING GUM
1704.10

CHLORINE
2801.10

CYDER
2206.00

CIGARS, tobacco
2402.10

CLAY
25.08

CLIPPERS, hair, electric with a self contained motor
8510.20

CLUTHCES,
for motor vehicles
8708.93

COAXIAL CABLE
8544.20

COCA BEANS
8501.00

COMPASS, direction finding 9014.10

CONCRETE-MIXERS
8474.31

CONTAINERS, transport 8609.00

CONVEYORS, pneumatic 8428.20

CORDUROY, of cotton
5801.22

CORK, blocks and plates
4504.10

CRATES, of plastics
3923.10

CREAM, beauty
33.04

CULTIVATORS,
agricultural machines
8432.29

CURRY POWDER
0910.50

CUTTLE BONE
0508.00

CYMBALS
9206.00

-D-
DAIRY, machinery
8434.20

DATA PROCESSING MACHINES
Digital
8471.20
Hybrid
8471.10
Other
Digital processing units
8471.91
Input or output units
8471.92
Storage units
8471.93
Other units
8471.99
Parts and accessories
8473.30

DDT
2903.62

DENTAL APPARATUS
Dentist chairs, not incorporating equipment
9402.10
Dental equipment, complete on its base
90.18
Plaster preparations
3407.00

DENTIRIFRICES
3306.10

DERRICKS, trucks, mobile, drilling
8705.20

DIARIES
4820.10

DICTATIING MACHINES 8520.10

DIETHYL ETHER
2909.11

DIMETHYL CYCLOHEXANOL
2906.12

DIRECTION FINDING EQUIPMENT, radar equipment
85.26

DISC(s), video, recorded 84.24

DISTILLED WATER
2851.00

DOLLS, representing human beings
9502.10

DOMESTIC UTENSILS, of aluminum
7615.10

DOORS, of steel
7308.30

DREDGERS, floating
8905.10

DRESSES,
Cotton, of textile materials not knitted or crotched
6204.42

DRILLS, electric hand tool 8508.10

-E-
EARPHONES
8518.30

EARTHWORKING MACHINERY AND TOOLS, self-propelled
84.29

EGGS,
Bird, poultry, in the shell,
fresh or cooked
0407.00

ENGINES, motors and power units
Electric starter motors
8511.40
Hydraulic power engines,
linear acting cylinder
8412.21
Marine propulsion engines 8408.10
Aircraft engines
8407.90
Outboard motors
8407.21
Other engines
8407.90

ESCALATORS
8428.40

EXCURSION BOATS
8901.10

EXHIBITUIB EQUIPMENT
Purely for demonstrations
9023.00

EXPLOSIVES
3602.00

EYE MAKE-UP PREPARATIONS
3304.20

-F-

FABRICS,
Textile coated with plastics which can be bent, not including tire cord fabric 59.03

FABRICS,
Textile not made up, woven of man-made warp pile fabrics, cut
5801.35

FABRICS, terry, toweling,
of cotton, unbleached
5802.11

FACIAL TSSUE
4818.20

FENCING,
Boundary, assembled fencing of
iron or steel
73.08

FENDERS,
boat of vulcanised rubber 4016.94

FERTILIZERS, animal
3101.00

FILM, photographic,
in rolls and unexposed 37.02

FILTER PAPER
48.05

FIREWORKS
3604.10

FISH, cod
0303.60

FISHING REELS
9507.30

FISHING TACKLE 95.07

FLOATS,
for fishing nets of cork 45.03

FLOOR POLISHERS,
electro, mechanical domestic 8509.20

FLOUR, wheat or muslin
1101.00

FLOWERS, for bouquets, fresh 0603.10

FOOD PREPARATIONS,
For animal feeding, cat or dog food put up for retail sale
2309.10

FOOTWEAR, rubber 64.03

FOWLS, of a species Gallus domesticus, live
0105.11

FUEL WOOD
4401.10

-G-

GAMES APPARATUS 95.06

GAS, petroleum
27.11

GERM(s), cereal
1104.30

GIRDLES, textiles materials and parts thereof
6212.20

GLASS, beads
7018.10

GLASS WORKING MACHINERY,
hot working
8475.20

GLASSES, drinking
7013.10

GLUE, in retail packing
3506.10

GOATS, live
0104.20

GOLD, compounds
2843.90

GOLF, clubs, complete
9506.31

GRAPE, fresh
0806.10

GRASS MOWERS 84.33

GROATS, cereal of corn
1103.13

GROUND NUTS (peanuts), roasted
20.08

GUITARS
92.02

GUN CASES
42.02

-H-

HAIR, articles of human hairs 6704.20

HAMMERS, of base metal 8205.20

HANDBAG, leather
4202.21

HANG GLIDERS
8801.10

HARMONICAS
92.04

HARNNESS, for animals
4201.00

HAY
12.14

HEADGEAR
Knitted
65.05
Safety
6506.10
Of rubber or of plastics
6506.91

HEARING AIDS
9021.40

HEDGE SHEARS
8201.60

HERBICIDES
3808.30

HINGES, of base metal
8302.10

HORMONES
29.39

HORSE CHESTNUTS
2308.10

HOISERY, women stockings 6115.20

HUNTING KNIVES 82.11

-I-

ICE
22.01

ICE CREAM
2105.00

IGNITION EQUIPMENT,
for autos
85.11

IGNITION WIRING SETS 8544.30

INCUBATORS, for poultry 8436.21

INFRA-RED LAMPS, electric 8539.40

INK, black, printing
3215.11

INSTANT COFFEE 21.01

IRONS, electric, smoothing 8516.40

-J-

JACKS, hydraulic
8425.42

JACKETS, women or girls,
of cotton
6104.32

JEWELLERY,
Of base metal,
clad with precious metal
7113.20

JOINT,
Artificial joints, (body parts) 9021.11

JOJOBA OIL
1515.60

JUICE, pineapple
2009.40

JUNCTION BOXES,
For voltage not exceeding 100V 85.36

-K-

KAPOK, for textile use 53.05

KARITE NUTS
1207.92

KEROSENE
27.10

KETCHUP
2103.20

KETTLE, domestic, Electric
85.16

KYTES, toy
95.03

KIWI FRUIT, fresh 08.10

KNEE PADS, for protection in sports and games 95.06

KNIVES
Bleeding or stunning knives, Electric for poultry 84.38
Commando knives (kukris) 93.07
Knives having other than fixed blades
8211.93
Table knives having fixed blades
8211.91

KNOBS, of base metal 83.02

KUMQUATS, fresh or dried
08.05

-L-

LACE,
Of textile, of spun yarns or cords, with fitted ends
56.09

LADDERS, for climbing, of iron or steel
73.26

LAMINATED PANELS,
Consisting of particle board and fiberboard
44.10

LAMPS, electric, discharge, flourescent
8539.31

LAMP-HOLDERS,
Electrical
8536.61

LAWN RAKES
82.01

LEAD
78.01

LEAD SHOT,
prepared for ammunition 93.06

LEEKS, fresh
0703.90

LEGGINGS
64.06

LENTILS, dried or shelled 0713.40

LETTUCE, head
0705.11

LIFE BELTS,
of textile materials
6307.20

LIFE-BOATS,
other than rowing boats
8906.00

LIFTS
8428.10
(passenger elevators/machinery)

LIGHTNING ARRESTORS,
electrical
8535.40

LINK SECTIONS,
for mechanical grates 84.16

LINSEED OIL
15.15

LIPSTICKS
33.04

LIQUORICE ROOTS
2211.10

LOAD CELLS
90.31

LOBSTER POTS 46.02

LOGANBERRIES, fresh 0810.20

LOUNGE CHAIRS 94.01

LUGGAGE TRUCKS,
hand-propelled
87.16

LUMPS,
of glass in the mass 70.01

LV (low viscosity) rubber 40.01

-M-

MACE
0908.20

MACHINE,
multi-station transfer machine
for working metal
8457.30

MACHINE TOOLS,
operated by electro-discharge process
8456.30

MACHINE TOOLS PARTS AND ACCESSORIES
84.66

MAGNETRONS
8540.41

MAIZE (CORN)
Seed
1005.90
Flour
1102.20
Grouts and meal
1103.13
Roasted or swollen as corn flakes, etc.
1904.10

MALT
(WHOLE OR GROUND)
whether or not roasted 11.07

MAGANESE and articles,
not elsewhere provided
8111.00

MANGOES, fresh or dried 0804.50

MANIFOLD BUSINESS FORMS
4820.40

MAN-MADE TEXTILES
Staple fibers
Carded, combed
Artificial fibers
5507.00

Synthetic fibers
55.06

Not carded, combed
Artificial fibers
55.04
Synthetic fibers
55.03
Waste (including yarn waste and garneted stock) see WASTE

MANURE SPREADERS 8432.40

MAP CASES
of leather, plastic sheeting, paper board
42.02

MAPLE SYRUP
17202.20

MARGARINE
15.17

MASSAGE APPARATUS 9019.10

MATCHES,
other than pyrotechnic articles of 36.04
3605.00

MATTRESSES, water 94.04

MEAL(S),
Of cereals
Of oats
1103.12
Of wheat
1103.11
Of crustaceans, mollusks, etc.
fit for human consumption
of crustaceans
03.06
other
03.07
unfit for human consumption
0305.10
Of meat or meat offal, fit for human consumption
0210.90
Of mustard
2103.30
Of soybeans
1208.10
Of potatoes
1105.10
Seaweed meal
12.12

MEASURING APPARATUS,
for checking electrical quantities 90.30

MEAT,
fit for human consumption, fresh,
of bovine animals
02.01

MENTHOL
2906.11

METHANOL
2905.11

MICA
25.25

MICROMETRES,
for checking or measuring 9017.30

MICROPHONES 85.13

MILK, evaporated 04.02

MILK SUGAR (lactose) 17.02

MILLET, un-worked cereal 1008.20

MIXTURES
Medicinal mixtures Ch. 30
Mixed condiments
21.03

Mixed seasonings
21.03

MODEL,
demonstration, e.g. cross-sectional models of ships
9023.00

MOLASSESS, cane
1703.10

MOPS
96.03

MOPEDS
87.11

MOSQUITO NETS,
of textile materials
63.04

MOTOR BUSES OR COACHES 87.02

MOTOR SCOOTERS 87.11

MOUSE TRAPS,
of iron or steel wire 73.26

MUFFLERS, for motor vehicles
Motorcycles
87.14
Motor vehicles
87.08

MUSHROOMS, fresh 07.09

MUSICAL INSTRUMENTS
100 year old antiques 97.06
Keyboard stringed instruments 92.01
Percussion instruments
9206.00
Toy musical instruments
9503.50
Brass-wired instruments
9205.10
Other wind musical instruments
9205.90

MUSTARD, prepared
2103.30

-N-

NAILS, fixing, including spikes of iron or steel 90.18

NAIL CLIPPERS 82.14

NEEDLES

Acupuncture
90.18
For bearings
84.82
Dental
90.18
Embroidery needles for machines
84.48
Hypodermic
90.18

NETS,
Butterfly
95.07
Camouflage nets of textile materials 56.08
Fishing nets, landing 95.07
Safety nets, of textile 56.08
Aluminium wire netting 76.16
Steel wire netting, plastic coated
7314.42

NUTS, edible
Fresh Brazil, cashew or coconuts
08.01
Other fresh nuts
08.02

Preserved in sugar but not in syrup
2006.00

NUTMEG
0908.10

NUT-SHELLING MACHINES
84.38

-O-

OARS, wood
23.02

OBSTETRICAL EQUIPMENT
Beds and seats
94.02
Instruments
90.18

OCTANES
29.01

OFFICE FURNITURE 94.03

OIL, petroleum, from bituminous minerals
Crude
2709.00
Other than crude
27.10

OINTMENTS
30.03

OPTICAL APPARATUS 90.13

OPTICAL READERS, data processing
84.71

ORGANS, musical
Electronic
92.07
Fairground
92.08
Keyboard pipe
9203.00

ORTHOPAEDIC APPLIANCES 90.21

OSCILLOSCOPES, cathode ray
9030.20

OUTBOARD MOTORS
Electric
85.01
Internal combustion piston engines
8407.21

OVEN, domestic, electric, microwave
8516.50

OXYGEN TENTS 90.19

OZONE THERAPY APPARATUS
9019.20

-P-

PADS, inked or not inked
9612.20

PADDLE,
Table tennis
95.06
Other wooden
44.21

PAILS, milking machine 84.34

PAINT, latex
Ch 32

PALM OIL
15.11

PANTIES
Knitted or crocheted 61.08
Of cotton
6108.21
Of man-made fibers
6108.22
Not knitted or crocheted 62.08

PANTYHOSE
61.15

PAPER ARTICLES 48.23

PARAFFIN WAX, heavy 28.45

PARKING METERS
9106.20

PARSLEY, fresh
07.09

PARTS OF JEWELLERY 71.14

PARTS OF TOOLS,
of base metal
Ch. 82

PASTILLES,
Throat, having prophylatctic uses
30.04

PEAKED CAPS
65.05

PEANUT BUTTER 20.08

PECAN NUTS, fresh 08.02

PERCOLATORS,
coffee, domestic, electric
8516.71

PERFUMES,
in liquid, cream or solid forms 3303.00

PERRY
2206.00

PHASE METERS 90.30

PHENOL ALCOHOL
2907.30

PHOTO-COPYING APPARATUS
(direct process electrostatic types) 9009.11

PHOTOGRAPHS, printed 4911.91

PHYSIC (pulza) NUTS 12.07

PIGNOLIA NUTS
0802.00

PIMENTO
09.04

PINCERS,
(base metal hand tools)
8203.20

PIZZA
19.05

PLANE-MILLING MACHINES
84.59

PLAYING CARDS 95.05

PLUGS, electrical
for voltage not exceeding 1,000 volts
8536.69
Assembled with electrical wiring
85.36

PLUMB-LINES
90.31

PMSG
(pregnant-mare serum gonadotrophin) 29.37

POLE, boy scout
66.02

POLYMERS,
of propylene in primary forms 39.02

PROPROPYLENE,
being man-made textile fibers Ch. 54

POLYVINYL CHOLORIDE 39.04

PORCELAIN, sanitary fixtures 6910.10

PRAYEER BOOKS, printed 49.01

PRECIOUS STONES,
Articles made from natural stones
7116.20

PRESSURE COOKERS,
of iron and steel
73.23

PRINTING STAMPS,
hand-operated, office type 84.72

PUDDINGS,
Black or white meat sausages 16.01

PUMPS, for liquids 84.13

PYJAMAS,
women's, knitted, of man-made fibers
6108.32

PYROSCOPES
90.31

-Q-

QUAIL, live
01.06

QUICHE, e.g. Quiche Lorraine 19.05

QUICK LIME, (calcium oxide) 2522.10

QUINOL (hydroquinone) 2907.22

QUINONEIMINE DYES 32.04

-R-

RABBITS, live
01.06

RACING BICYCLES 87.12

RACKET STRINGS Ch. 39 or 42.06 or Sect. XI

RADAR APPARATUS 8526.10

RADIATION APPARATUS,
including radio theraphy apparatus 90.22

RADIO BROADCASTING APPARATUS
Reception apparatus 85.27
Transmission apparatus
8525.10
Transmission apparatus incorporating reception apparatus
8525.20

RADON
28.24

RAGS, new or used 63.10

RAZOR,
Non-electric, of plastic presented with their blade
82.12

RECTIFYING APPARATUS,
Electrical e.g. contact, electrolytic, vibrator 85.04

REGULATORS,
Pressure, for automatically controlling pressure (manostats)
90.32

RESIN, natural
13.01

RICE, converted
10.06

RINGS, for ball or roller bearings
84.42

ROBOTS,
Industrial, not designed to perform a specific function 84.79

ROLLER CHAIN, of iron or steel
7315.11

RUBBER
Articles of hard rubber
4017.00
Compounded rubber, unvulcanized, in primary forms 40.05
De-polymerised natural rubber in plates, sheets or strips
40.02
Synethetic rubber in s primary forms
Butadiene rubber (BR) 4002.20
Isoprene rubber (IR)
4002.60

RYE, cereal
1002.00

-S-

SACKS, of paper (packing) 48.19

SAFES, armoured, of base metal
8303.00

SAFETY FUSES,
Bickeford fuses
3603.00

SAFTEY HEAD GEAR
6506.10

SAILS, for boats, of synthetic fibres
6306.31

SANDS, natural
25.05

SANITARY TOWELS AND TAMPONS
4818.40

SAUCE, tomato
2103.20

SAWDUST, of wood
4401.30

SCAFFOLDING, tubular, of iron or steel
73.08

SCISSORS, hand scissors, non-electric
8213.00

SCUM, defecation 23.03

SEARCHLIGHTS 94.05

SEMEN, bovine
0511.10

SERVIETTES, of paper
4818.30

SHADES, lamp
90.05

SHEATH CONTRACEPTIVES
9307.00

SHELLAC
13.01

SHIELDS, X-ray, protective 90.22

SHOTGUNS
9303.20

SIGNALLING FLARES, including Very flares 36.04

SILK, thrown and put up for retail sale
50.06

SILVER, semi-manufactured 7106.92

SIMULATORS (flight) 88.05

SNAP HOOK, of iron or steel 73.26

SODA WATER
22.01

SODIUM VAOUR LAMPS, Electric
85.39

SOLVENTS, composite organic solvents
3814.00

SOUPS
2104.10

SPRINGS, leaf springs, of iron or steel
7320.10

STAMPS, postage or revenue, unused
4907.00

STARCH, corn
1108.12

SULPHUR, colloidal
2802.00

-T-

TABLES, domestic 94.03

TABLEWEAR,
of base metal
e.g. butter knives 82.15
of staineless steel
7323.93

TALCUM POWDER
not mixed, not perfumed, for retail sale
33.04

TAPE RECORDERS, magnetic 85.20

TEETH, artificial
9021.21

TELEVISION CAMERAS 8525.30

TENTS, camping
63.06

THREAD, sewing, of cotton 52.04

TILES, ceramic, of porcelain or china
69.11

TOASTER OVENS 85.16

TRANSFORMERS, electrical 85.04

TROUSERS, textiles, men's, of cotton
6103.42

T-SHIRTS, of cotton
6109.10

TUBULAR RIVETS, base metal
8308.20

TUNING FORKS
9209.10

TURNIPS, fresh
0706.10

TYPEWRITERS, automatic 8469.10

-U-

ULTRA-VIOLET APPARATUS
9018.20

UMBRELLAS, having a telescopic shaft
6601.91

URINALS, permanent, of ceramic
69.10

URNS, domestic, electric, for cooking
85.16

UROLOGICAL SEATS 94.02

-V-

VACCINES, microbial, for human medicine
3002.20

VAGNAL RETRACTORS 90.18

VALVES, pressure reducing 8481.10

VANILLA
0905.00

VARISTORS
85.33

VARNISH REMOVERS, (other than for nail varnish 3814.00

VATS, and similar containers, of plastic,
of capacity exceeding 300 l. 3925.11
of hard rubber
40.17
of cement
68.10

VEGETABLES
Dried, including flour
lentils, dried and chilled 07.13
mixtures of dried vegetable
0712.00

Fresh
Alliaceous
0703.90
Frozen

Mixture of frozen vegetables
0710.90

Prepared
Jams
20.07
Soup
21.04

VENEERED PANELS 44.12

VERMOUTH,
22.05

VERY PISTOLS
93.03

VIBRATORY-MASSAGING APPARATUS
90.19

VIDEO DISCS, recorded 85.24

VIDEO TAPES, recorded 85.24

VINEGARS
2209.00

VIOLAS
92.02

VITAMIN C AND ITS DERIVATIVES
29.36

VOLTAGE LIMITERS
8535.40

-W-

WAFERS, communion 19.05

"WALKIE-TALKIE" TYPE RADIO TELEPHONES
85.25

WALLPAPER
48.14

WALNUT, fresh, shelled
0802.32

WASTE and SCRAP
Of bones
05.06
Distilling waste
2303.30
Fish waste
05.11
Glass waste
70.014
Of hides, raw
05.11
Of hhorns and hooves 05.07
Of leather,
not suitable for making articles
4110.00
Of aluminium
7602.02
Of stainless steel
7204.21
Of other alloy steel
7204.29
Of lead
7802.00
Of gold
7112.10
Of zinc
7902.00
Of paper
47.07
Of plastics
39.15
Of hard rubber
4017.00
Of shells of crustaceans 0508.00
Wood waste
4401.30

WASTE PAPER BASKETS 39.26

WATCHES,
wrist watches, battery or accumulator powered with a mechanical display
9101.11

WATER, natural,
including mineral waters 22.01

WATERMELONS
0807.10

WAVEMETERS
90.30

WAXES, mineral waxes whether or not coloured
27.12

WEAPONS,
military, other than pistols, revolvers and arms of 9.07 9301.00

WELDED LINK CHAIN,
of iron or steel
7315.82

WHEAT, durm wheat
1001.10

WHEELBARROWS 87.16

WHIPS
6602.00

WHISKIES
2208.30

WINCHES,
mounted on tractors 87.01

WINE,
made from fresh grapes and flavoured with plants
2205.10

WIRE, barbed
7313.00

WOOD,
Wood charcoal
4402.00
Wood flour
4405.00
Wood pitch
38.07
Wood tar
3807.00
Inlaid wood
44.20
Wood in chips or articles 44.01
Wood in the rough 44.03
Oak, sawn, planed, sanded and finger-jointed of a thickness exceeding 6 mm
4407.91

WOOL, carded
5105.10

WOOL GREASE 15.05

WORD PROCESSING MACHINES
8469.10

WORMS, gears
84.83

WRENCH,
Base metal hand tools, not power-operated and being adjusted
8204.12

-X-

X-RAY APPARATUS
For dental, medical, uses
9022.11
Apparatus for detecting X-ray

radiation
90.30

X-ray control desks 90.22

X-ray tubes
9022.30

XYLOPHONES
9206.00

-Y-

YACHTS
89.03

YAMS, fresh
07.14

YARNS,
of textile materials, man-made filaments, not put up for retail sale, including artificial monofilament of less than 67 decitex being textured yarn
5403.20

YEAR BOOKS, published by trade associations
49.11

YOGURT
0403.10

YITRIUM
2805.30

-Z-

ZANZIBAR PEPPER 09.04

ZINC, articles of
79.07

ZINC CHLORIDE
2827.36

ZINC ORES
2608.00

ZOOLOGICAL COLLECTIONS
9705.00+

Abbreviations and Symbols

C	alternating current
Bq	Becquerel
°C	degrees Celsius
cc	cubic centimetre
cg	centigram
cm	centimeter
cm^2	square centimetre
cm^3	cubic centimetre
cN	centinewton
360°	360 degrees
DC	direct current
G	gram
g.v.w.	gross vehicle weight
IR	infra-red
Kcal	kilocalorie
Kg	kilogram
kPa	Kilopascal
kwh	kilowatt hour
l	litre
m	metre
m^2	square metre
m^3	cubic metre
mg	milligram
mm	millimeter
MPa	megapsacal
N	Newton
No.	number
r.p.m.	revolutions per minute
UV	ultra-violet
V	volts
W	watt
%	percent

Examples:

1500 g/m^2	means one thousand five hundred grams per square metre
15°C	means fifteen degrees Celsius.

SCHEDULE 5

[Sections 54(3), 61(1) and 65(1)]

EXEMPT GOODS

Aircraft.

1. Ground equipment and technical supplies imported for use within the limits of an airport for the servicing and maintenance of aircraft; fuel and lubricants imported or taken out of bond for use in an aircraft.

Charitable and welfare goods.

2. Articles as specified below:

(a) imported whether as gifts or by purchase by the Red Cross and other charitable organisations approved by the Cabinet for use or distribution in the relief of distress or suffering; and

(b) sent to the Territory by foreign charitable or philanthropic organisations approved by the Cabinet for use in the relief of distress or suffering.

Churches.

3. Articles (including vestments and altar furnishings) imported especially for the construction, furnishing, decoration or repair of churches used for public worship on the signed declaration of the head of the denomination.

Diplomatic and similar organisa-tions.

4. Articles for official use and the personal and household effects including one car of any person and his or her family of the organisations specified below

(a) the head and members of any foreign, diplomatic or consular mission provided that the person or persons are not engaged in any other business or profession and that a similar privilege is accorded by the foreign country to an equivalent British mission; and

(b) an official of the United Nations or its associated agencies assigned to duties in the Territory in connection with any programme or projects of the United Nations or its associated agencies.

Drugs and appliances.

5. Drugs and appliances certified by the Chief Medical Officer as imported for the treatment of

(a) tuberculosis;

(b) diabetes;

(c) venereal disease; and

(d) mental illness.

Educational.

6. (1) Articles imported for the construction, repair and furnishing of school building on a signed declaration of approval by the Chief Education Officer.

(2) School equipment including games and physical training equipment imported by an educational institution approved by the Chief Education Officer.

(3) Materials and equipment supplied to a student of a correspondence college on production of a certificate of approval signed by the Chief Education Officer.

Funeral furniture.

7. Tombstones, memorial tablets, coffins, caskets, shrouds and grave furniture other than artificial flowers and wreaths whether artificial or not.

Government imports.

8. Articles imported or taken out of bond by or on behalf of the Government for the use of the Government.

Her Majesty's Forces.

9. Articles for the use of Her Majesty's Forces as specified below:

(a) goods officially imported or taken out of bond by such forces;

(b) mess plate, furniture and band instruments imported under a certificate of the Commanding Officer that they are solely for the use of the Armed Forces; and

(c) baggage, furniture, cars and horses of members of the Armed Forces on active service in the Territory provided that these imports shall not be sold in the Territory unless duty at the prevailing rate has been paid on them.

Passengers' baggage etc.

10. (1) Personal effects, baggage and household goods whether accompanied or not, as property of passengers entering the Territory:

(a) professional equipment and tools of trade for use by hand the personal property of the passenger and not being consumer goods;

(b) personal effects and baggage of returning residents who have been outside the Territory for not more than seventy-two hours;

(c) personal effects and baggage of returning residents who have been abroad for more than seventy-two hours and purchases and gifts to the value of fifty dollars for each adult and ten dollars for each person under the age of eighteen years;

(d) personal effects and baggage compatible with the intended length of stay of tourists and other visitors not intending to stay for more than six months;

(e) personal and used household effects to the value of one thousand dollars per adult and two hundred and fifty dollars per person intending to stay for more than six months and immigrants:

(2) A motorised form of transport shall not be considered as household effect and that in the case of unaccompanied baggage, personal and household effects, the goods shall be imported not more than three months before or after the arrival of the passenger or a longer period as the Commissioner may in special circumstances allow.

Samples.

11. Samples of no commercial value.

Scientific goods.

12. Goods imported by any office or bureau for meteorological observations or any scientific institution or organisation approved by the Cabinet.

Agricultural equipment and machinery..

13. (1) Equipment and machinery approved by the Chief Agricultural Officer and imported for agricultural use by a person certified by the Chief Agricultural Officer as being registered as a farmer and in the business of agriculture.

(2) The Chief Agricultural Officer may approve equipment and machinery under subparagraph (1) up to the value of one thousand dollars and values exceeding one thousand dollars must be approved by the Cabinet.

(3) An exemption under this paragraph does not apply to persons using or intending to use the equipment and machinery for the purposes of sale, resale, hire or other commercial use.

(4) Equipment and machinery falling under this paragraph include the following:

(a) Swine Production

(i) hog wire;

(ii) nipples waterers;

(iii) farrowing crates;

(iv) silos Storage Bins;

(v) PVC pipes and accessories;

(vi) feeders bins; and

(vii) pig gates;

(b) Poultry Production

(c) feed condiments

(i) feed additives and vitamins;

(ii) feed biological and vaccines; and

(iii) feed stuffs;

(d) The maintenance of equipment

(i) automatic waterers;

(ii) feeders;

(iii) brooding light;

(iv) flashing;

(v) chicken wire;

(vi) hoses; and

(vii) Litter, Saw dust and Wood chip;

(e) egg collection

(i) Incubators;

(ii) egg crates;

(iii) bags for packaging;

(iv) labels; and

(v) vacuum-pack machine;

(f) processing

(i) all processing equipment and related items

(ii) scalders;

(iii) killing cones;

(iv) stunners;

(v) heaters;

(vi) plucking machines;

(vii) viscerating table; and

(viii) transportation trays;

(g) Cleaning and Sanitizing

(i) battery-cages;

(ii) cleaning compound;

(iii) heat-resistant hoses; and

(iv) pressure washer;

(h) Crop Production;

(i) spraying equipment

(i) spray cans and accessories (mechanical and gas- powered);

(ii) chemicals (fertilizers and pesticides); and

(iii) protective gear;

(j) water-testing equipment and accessories:

(i) pH meters;

(ii) alkalinity kits;

(iii) oxygen meter;

(iv) conductivity meter; and

(v) chlorine, ORP & Temperature meter;

(k) soil-testing

(i) soil density equipment;

(ii) soil type equipment;

(iii) soil pH equipment;

(iv) aggregate instruments; and

(v) centrifuge extractor;

(l) maintenance equipment:

(i) field wire;

(ii) barbed wire;

(iii) post (metal & wood);

(iv) irrigation equipment & accessories;

(v) pruning accessories;

(vi) water tanks & accessories;

(vii) machetes;

(viii) hole digger;

(ix) claws;

(x) wire pull;

(xi) ground cover;

(xii) shade cloth;

(xiii) hoes;

(xiv) sieves;

(xv) safety equipment;

(xvi) pitch forks; and

(xvii) grafting equipment (Grafting tools and Waxes.);

(m) protective clothing

(i) overalls;

(ii) goggles; and

(iii) all types of gloves;

(n) marketing equipment

(i) band saws;

(ii) stainless-steel grinders; and

(iii) plastic wrap station;

(o) weighing equipment:

(i) scales for livestock, marketing and crops;

(p) veterinary equipment

(i) thermometer;

(ii) medication dosing equipment;
(iii) animal restraint equipment;

(iv) equipment for veterinary diagnostic laboratory;

(v) diagnostic equipment and materials;

(vi) animal marking and identification tools, inks and accessories; and

(vii) branding equipment and accessories;

(q) dairy production equipment

(i) milking machines and accessories;

(r) feed mill and equipment

(i) mill equipment and accessories;

(s) BIOGAS Treatment Plant

(i) all items and accessories related to Biogas treatment plant;

(t) Weather Station

(i) all related items;

(u) abattoir equipment

(i) meat cutting equipment;

(ii) boiler and Scraper;

(iii) carcass saw;

(iv) hoist (Electric);

(v) electrical tenderizer;

(vii) hooks;

(viii) stun gun;

(ix) tranquilizer gun;

(x) carcass transportation and related equipment; and

(xi) Safety equipment (First-Aid kits);

(v) ventilation equipment

(i) extractor fans;

(ii) misters; and

(iii) cooling systems;

(w) pest control

(i) rodent housing and poisons; and

(ii) rat, roach and snake repellent; and

(x) Other:

(i) all refrigeration and related equipment.

Uniform.

14. Arms, ammunition, uniforms, accoutrements and prizes imported by or for the use of the Police and Civil Service including the professional robes of the judiciary, lawyers and teachers.

Youth organisation.

15. Accoutrements, equipment and uniforms imported for the use of

(a) the Boy Scouts, the Girl Guides, the Boys' Brigade and the Girls' Brigade;

(b) any youth organisation approved by the Cabinet.

SCHEDULE 6.

[Section 58(2)]

RULES FOR THE INTERPRETATION OF THE NOMENCLATURE CUSTOMS TARIFF.

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

Rule 1.

The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification (as between headings) shall be determined according to the terms of the headings any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to Rules 2 to 5 below.

Rule 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 failing to be classified as complete or finished by virtue of this Rule, imported unassembled or disassembled).

(b) Notwithstanding the provisions of Rule 1, identifiable parts of any article shall be treated as a complete article unless specifically referred to in any heading.

(c) 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.

Rule 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 by as if they consisted of the material or component which gives the goods their essential character, in so far 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.

Rule 4.

Goods not falling within any heading of the Nomenclature Customs Tariff shall be classified under the heading appropriate to the goods to which they are most akin.

Rule 5.

Except as provided in a note to a Section or Chapter expressed to be a special note applying to subheadings only, the classification of goods within a heading is to be determined by applying as between subheadings the like Rules as are to be applied between headings and, except in so far as the contrary intention appears, terms used in a subheading are to be interpreted in the same way as in the heading.

SCHEDULE 7

[Section 62(1)]

Method of calculation of Duty

1. The value of any imported goods will be taken to be the normal price, that is to say the price which they would fetch, at the time when the charge to duty arises, on a sale in the open market between a buyer and a seller independent of each other.

2. The normal price of any imported goods shall be determined on the following assumptions:

(a) that the goods are treated as having been delivered to the buyer at the port or place of importation; and

(b) that the seller will bear freight, insurance, commission and all other costs, charges and expenses incidental to the sale and the delivery of the goods at the port or place of importation except buying commission not exceeding five per centum of the total value which is shown to the satisfaction of the Customs to have been paid to agents; and

(c) that the buyer will bear any duty or tax payable in the Territory.

3. A sale in the open market between buyer and seller independent of each other pre-supposes

(a) that the price is the whole consideration;

(b) that the price made is not influenced by any commercial, financial or other relationship whether by contract or otherwise, between the seller or any person associated in business with him or her and the buyer or any person associated in business with him or her (other than the relationship created by the sale of goods in question); and

(c) that a part of the proceeds of the subsequent resale, use or disposal of the goods will not accrue either directly or indirectly to the seller or any person associated in business with him or her.

4. Where the goods to be valued

(a) are manufactured in accordance with a patented invention or are goods to which a registered design has been applied, or

(b) are imported with a foreign trademark, or are imported for sale (whether or not after further manufacture) under foreign trademark,

the normal price will be determined on the assumption that the price covers the right to use the patent, design or trademark in respect of the goods.

5. Two persons shall be associated in business with one another if, whether

directly or indirectly, either of them has an interest in the business or property of the other, or both have a common interest in any business or property, or some third person has an interest in the business or property of both of them.

6. For the purpose of determining the price of goods under paragraph 2 which are uninsured, there shall be substituted for the cost of insurance a notional insurance cost equal to one per centum of the *free-on- board* cost of the goods.

SCHEDULE 8

[Section 84(5) and 85(1)]

PROHIBITION AND RESTRICTIONS

PART 1 – PROHIBITED GOODS

(a) Base or counterfeit coin;

(b) Controlled drugs schedule in the Drugs (Prevention of Misuse) Act Cap 178

(c) Goods of which the import or export is prohibited or made an offence by any other law;

(d) Plants whose importation of is prohibited under the Plant Protection Act, and any subsidiary legislation made under that Act. Cap. 93

PART II – RESTRICTED GOODS

(a) Firearms or ammunition unless accompanied by a permit issued by the Commissioner of Police;

(b) Explosives, other than gunpowder or blasting powder;

(c) Caravans and houseboats not including house cruisers;

(d) Jet skiis;

(e) Motor cycles exceeding 150 cc and their parts.

(f) All plants the importation of which is restricted under the Plant Protection Act, and any subsidiary legislation made under that Act. Cap. 93

SCHEDULE 9

[Section 57]

LIST OF ITEMS

(a) Watches, clocks, and any component parts;

(b) Jewelry made of precious metals or with precious and semi-precious stones or with pearls;

(c) Articles made of precious metals or fully plated with precious metals;

(d) Precious and semi-precious stones , and pearls;

(e) Crystal and glassware (but not glassware sold to restaurants and hotels for institutional use);

(f) Motion picture cameras, still cameras, and items used with and related to the use of the cameras;

(g) Hand-held calculating machines with solid state circuitry;

(h) Original works of art;

(i) China and porcelain (but not China and porcelain sold to restaurants and hotels for institutional use);

(j) Earthenware, stoneware and ceramics;

(k) Tablecloths and napkins (but not tablecloths and napkins sold to restaurants and hotels for institutional use);

(l) Baskets and bags of unspun fibrous vegetable materials;

(m) Wood tableware and wood carvings;

(n) Binoculars and telescopes;

(o) Music boxes;

(p) Handkerchiefs;

(q) Handbags, shoes and luggage made of leather;

(r) Articles made of shell or ivory;

(s) Cigars; and

(t) Perfumes.

Passed by the House of Assembly this 19th day of August, 2010.

(Sgd.) ROY HARRIGAN,
Speaker.

(Sgd.) JOANN HODGE,
Acting Deputy Clerk of the House of Assembly.