I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 2723/76

of 8 November 1976

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

THE COUNCIL OF THE EUROPEAN COMMUNITIES.

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

Having regard to the proposal from the Commission,

Whereas, under the agreement signed with third countries as a result of the negotiations carried out pursuant to Article XXIV (6) of the General Agreement on Tariffs and Trade, as concluded by the Council Decision of 20 July 1974, the European Economic Community has undertaken to reduce or amend customs duties for various products; whereas for a certain range of products the reduction or amendment of the customs duty shall apply on 1 July 1977; whereas it is expedient, therefore, in order to ensure uniform application of the Common Customs Tariff, to specify in Council Regulation (EEC) No 950/68 on 28 June 1968 on the Common Customs Tariff [1], as last amended by Regulation (EEC) No 1167/76 [2], the conventional duties applicable to those products;

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

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

Whereas it is appropriate, for the sake of clarity, to bring the whole of the Common Customs Tariff up to date; whereas, for this purpose, it is necessary to collect in a single text not only the parts which are amended as from 1 January 1977 but also the parts which have already been amended and those which remain unchanged;

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

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

HAS ADOPTED THIS REGULATION:

Article 1

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

Article 2

This Regulation shall enter into force on 1 January 1977.

(1) OJ No L 172, 22. 7. 1968, p. 1.
(2) OJ No L 135, 24. 5. 1976, p. 42.

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

Done at Brussels, 8 November 1976.

For the Council

The President

W. F. DUISENBERG

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PART I

PRELIMINARY PROVISIONS

SECTION I

GENERAL RULES

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

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

1. The titles of Sections, Chapters and sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), imported unassembled or disassembled.

   (b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.

3. When for any reason, goods are, *prima facie,* classifiable under two or more headings, classification shall be effected as follows:

   (a) The heading which provides the most specific description shall be preferred to headings providing a more general description.

   (b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to 3 (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, 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 *and if this rate is the same for several headings, they shall be classified under that one of such headings which occurs latest in the nomenclature of the Tariff.*

4. Goods not falling within any heading of the Tariff shall be classified under the heading appropriate to the goods to which they are most akin.

5. *The above Rules shall also apply* mutatis mutandis *when determining the appropriate subheading within a heading.*

B. General rules concerning duties

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

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

2. Paragraph 1 shall not apply where special autonomous customs duties are provided for in respect of goods originating in certain countries or where preferential customs duties are applicable in pursuance of agreements.

3. Paragraphs 1 and 2 shall not preclude the Member States from applying customs duties other than those of the Common Customs Tariff where the application of such other duties is justified by Community Law.

4. The duties expressed as percentage rates in columns 3 and 4 are *ad valorem* duties.

5. The letter (L) appearing in column 3 opposite certain headings or subheadings denotes that the goods concerned are subject to levies.

6. The letters "vc" in columns 3 and 4 denote that the goods concerned are chargeable with a "variable component" determined under the regulations relating to trade in certain goods processed from agricultural products.

C. General rules applicable both to nomenclature and to duties

1. Unless provided otherwise, the provisions relating to value for customs purposes shall be applied to determine, in addition to the value for the assessment of *ad valorem* customs duties, the values by reference to which the scope of certain headings or subheadings is defined.

2. The dutiable weight, in the case of goods chargeable by weight, and the weights by reference to which the scope of certain headings or subheadings is defined, shall be taken to be:

   (a) in the case of a reference to "gross weight", the aggregate weight of the goods and of all packings thereof;

   (b) in the case of a reference to "net weight" or simply to "weight" without qualification, the weight of the goods themselves without packing of any kind.

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

3. The unit of account (UA) by reference to which certain specific customs duties are expressed or the scope of certain headings or subheadings is defined has a value of 0·88867088 g of fine gold. The exchange rate to be used in converting the unit of account into Belgian francs, Danish kroner, Dutch guilders, French francs, German marks, Irish pounds, Italian lire, Luxembourg francs or pounds sterling shall be that corresponding to the par value communicated to and recognised by the International Monetary Fund in respect of these currencies.

SECTION II

SPECIAL PROVISIONS

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

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

Heading number	Description of goods
89.01	Ships, boats and other vessels not falling within headings Nos 89.02 to 89.05: A. Warships B. Other: I. Sea-going vessels
89.02	Vessels specially designed for towing (tugs) or pushing other vessels: A. Tugs B. Pusher craft: I. Sea-going
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks: A. Sea-going vessels

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

B. Minor importations of a non-commercial nature

1. Customs duty shall be charged at the flat rate of 10 % *ad valorem* on goods sent in small consignments to private individuals, provided that such importations are not of a commercial nature. Such flat rate assessment shall not apply to goods falling within Chapter 24.

2. An importation shall be treated as not being of a commercial nature if:

   — it is occasional;

   — it consists solely of goods for personal or family use by the consignee, and of such kind or quantity that there is no indication that they are being imported for any commercial purpose; and

   — it consists of goods of an aggregate value not exceeding 60 UA.

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

C. Packings imported full

1. Packings, as defined in Section I, C., 2., imported full and declared for home use at the same time as the goods contained therein shall be:

   (a) chargeable at the same rate of customs duty as the goods contained therein:

   — where such goods are subject to an *ad valorem* customs duty, or

   — where the packings are to be included in the dutiable weight of the goods contained therein;

   (b) admitted free of customs duties:

   — where the goods contained therein are free of customs duty, or

   — where the goods contained therein are dutiable otherwise than by reference to weight or value, or

   — where the weight of the packings is not to be included in the dutiable weight of the goods contained therein;

   (c) chargeable at the rates of customs duty appropriate to them, notwithstanding subparagraphs (a) and (b) above:

   — where they are not of a type normally used for the goods contained therein and have an independent and durable use other than as packings, or

   — where they have been used in order to evade payment of the customs duties applicable thereto in accordance with their tariff description.

2. Where packings covered by the provisions of paragraphs 1 (a) and (b) contain goods of several different Tariff descriptions, the weight and value of the packings shall, for the purpose of determining their dutiable weight or value, be apportioned between all the goods contained, in proportion to the weight or value of those goods.

PART II

SCHEDULE OF CUSTOMS DUTIES

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1

LIVE ANIMALS

Notes

1. This Chapter covers all live animals except:

   (a) Fish, crustaceans and molluscs, of headings Nos 03.01 and 03.03;

   (b) Microbial cultures and other products of heading No 30.02; and

   (c) Animals of heading No 97.08.

2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

Additional Note

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

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

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

(b) This rate is reduced to 4% in respect of calves of a weight of less than 80 kg, intended for fattening, subject to certain conditions prescribed by Article 11 (as amended) of Regulation (EEC) No 805/68 of the Council of 17 June 1968.

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

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

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

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

(c) This rate is reduced to 8 % in respect of young male animals of a weight of not less than 220 kg but not more than 300 kg, intended for fattening, subject to certain conditions prescribed by Article 11 (as amended) of Regulation (EEC) No 805/68 of the Council of 27 June 1968.

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

(e) A rate of 4% is applicable within the limits of an annual tariff quota, to be granted by the competent authorities of the European Communities, of 5 000 bulls, cows and heifers (other than for slaughter) of the following breeds: spotted Simmental, Schwyz and Fribourg. To qualify for the quota, animals of the breeds specified must be covered by the following documents:
— bulls: pedigree certificate;
— cows and heifers: pedigree certificate or herd book entry certificate attesting to the purity of the breed.

(f) See Annex.

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

CHAPTER 2

MEAT AND EDIBLE MEAT OFFALS

Note

This Chapter does not cover:

(a) Products of the kinds described in headings Nos 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption;

(b) Guts, bladders or stomachs of animals (heading No 05.04) and animal blood (heading No 05.15); or

(c) Animal fat, other than products of heading No 02.05 (Chapter 15).

Additional Notes

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

   A. *"Carcases of domestic bovine animals", for the purposes of subheading 02.01 A II a): whole carcases of the slaughtered animals after having been bled, eviscerated and skinned. Such carcases are imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcases are imported without the heads, the latter must have been separated from the carcase at the atloido-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpian or tarso-metatarsian joints;*

   B. *"Half-carcases of domestic bovine animals", for the purposes of subheading 02.01 A II a): the product resulting from the symmetrical division of the whole carcase through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis;*

   C. *"Calf carcases", for the purposes of subheading 02.01 A II a) 1 aa) 11: carcases of animals of the domestic bovine species with the typical light colour of veal, weighing per carcase 130 kg or less;*

   D. *"Calf half-carcases", for the purposes of subheading 02.01 A II a) 1 aa) 11: half-carcases of animals of the domestic bovine species with the typical light colour of veal, weighing per half-carcase 65 kg or less;*

   E. *"Unseparated calf forequarters", for the purposes of subheading 02.01 A II a) 1 aa) 22: the whole of the front part of a calf carcase comprising all the bones and the scrag, neck and shoulder, with a maximum of eight pairs of ribs and a minimum of four pairs of ribs with or without the thin flank. These cuts must be of the typical light colour of veal and weigh not more than 60 kg;*

   F. *"Separated calf forequarters", for the purposes of subheading 02.01 A II a) 1 aa) 22: the front part of a calf half-carcase comprising all the bones and the scrag, neck and shoulder, with a maximum of eight ribs and a minimum of four ribs with or without the thin flank. These cuts must be of the typical light colour of veal and weigh not more than 30 kg;*

   G. *"Unseparated calf hindquarters", for the purposes of subheading 02.01 A II a) 1 aa) 33: the whole of the rear part of a calf carcase comprising all the bones and the thighs and loins, with a minimum of five pairs of whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 75 kg. The expression is to be extended to cover the whole of the front part of a calf carcase comprising all the bones and the scrag, neck and shoulder, with more than eight pairs of ribs;*

   H. *"Separated calf hindquarters", for the purposes of subheading 02.01 A II a) 1 aa) 33: the rear part of a calf half-carcase comprising all the bones and the thigh and loin, with a minimum of five whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 40 kg. The expression is to be extended to cover the front part of a calf half-carcase comprising all the bones and the scrag, neck and shoulder, with more than eight ribs;*

   IJ. *"Compensated quarters":*

   (a) for the purposes of subheading 02.01 A II a) 1 bb) 11: portions composed of either:

   — *forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib; or*

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

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

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

— forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib; or

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

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

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

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

M. (a) "Crop" and "chuck and blade" cuts, for the purposes of subheading 02.01 A II a) 2 dd) 2 bbb): the dorsal part of the forequarter, including the upper part of the shoulder, obtained by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth with a minimum of four ribs and a maximum of ten ribs;

(b) "Brisket" cut, for the purposes of subheading 02.01 A II a) 2 dd) 2 bbb): the lower part of the forequarter comprising the brisket navel end and brisket point end;

N. In determining the number of whole or cut ribs referred to in paragraphs E to L, only those attached to the backbone shall be taken into consideration.

2. A. For the purposes of subheadings 02.06 B I a) 2 aa) and 02.06 B I b) 2 aa), "bacon sides" shall be taken to mean pig half- carcases without the head, chaps, neck, feet, tail, flare fat, kidneys, tenderloin, blade bone, sternum, vertebral column, pelvic bone and diaphragm;

B. For the purposes of subheadings 02.06 B I a) 2 bb) and 02.06 B I b) 2 bb), "spencers" shall be taken to mean bacon sides without the ham, whether or not boned;

C. For the purposes of subheadings 02.06 B I a) 2 cc) and 02.06 B I b) 2 cc), "3/4 sides" shall be taken to mean bacon sides without the shoulder, whether or not boned;

D. For the purposes of subheadings 02.06 B I a) 2 cc) and 02.06 B I b) 2 cc), "middles" shall be taken to mean bacon sides without the ham and the shoulder, whether or not boned.

3. For the purposes of subheadings 02.06 B I b) 3 aa), 4 aa), 5 aa), 6 aa) and 7 aa), products whose water/protein ratio in the meat (nitrogen content multiplied by 6·25) is more than 2·8 shall be considered as slightly dried and slightly smoked.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
02.01	**Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:**		
	A. Meat:		
	I. Of horses, asses, mules and hinnies.....	16	8

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
02.01 *(continued)*	A. II. Of bovine animals:		
	a) Of domestic bovine animals:		
	1. Fresh or chilled:		
	aa) Of calves ;		
	11. Carcases and half-carcases	20 + (L) (*)	—
	22. Separated or unseparated forequarters.....	20 + (L) (*)	—
	33. Separated or unseparated hindquarters.....	20 + (L) (*)	—
	bb) Of adult animals:		
	11. Carcases, half-carcases or "compensated" quarters:		
	aaa) Carcases of a weight of not less than 180 kg but not more than 270 kg and half-carcases or "compensated" quarters, of a weight of not less than 90 kg but not more than 135 kg, with a low degree of ossification of the cartilages (more especially those of the symphysis pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour (a).....	20 + (L) (*)	(b)
	bbb) Other	20 + (L) (*)	—
	22. Forequarters:		
	aaa) Of a weight of not less than 45 kg but not more than 68 kg, with a low degree of ossification of the cartilages (more especially those or the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour (a)	20 + (L) (*)	(b)
	bbb) Other.....	20 + (L) (*)	—
	33. Hindquarters:		
	aaa) Of a weight of not less than 45 kg but not more than 68 kg (not less than 38 kg but not more than 61 kg in the case of "Pistola" cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour (a)	20 + (L) (*)	(b)
	bbb) Other	20 + (L) (*)	—
	cc) Other cuts of beef and veal:		
	11. Unboned (bone-in)	20 + (L) (*)	—
	22. Boned or boneless.....	20 + (L) (*)	—

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) The levy shall be established in accordance with the provisions set out in Protocol No 1 appended to the Trade Agreement between the EEC and the Socialist Federal Republic of Yugoslavia.
(*) In certain conditions, a levy is applicable in addition to the customs duty.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
02.01 *(continued)*	A. II. a) 2. Frozen:		
	aa) Carcases, half-carcases, or "compensated" quarters	20 + (L) (*)	(c)
	bb) Forequarters	20 + (L) (*)	(c)
	cc) Hindquarters	20 + (L) (*)	(c)
	dd) Other:		
	11. Unboned (bone-in)	20 + (L) (*)	(a)
	22. Boned or boneless:		
	aaa) Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	20 + (L) (*)	(a)
	bbb) Crop, chuck and blade and brisket cuts (b)	20 + (L) (*)	(a)
	ccc) Other	20 + (L) (*)	(a)
	b) Other	20	(a)
	III. Of swine:		
	a) Of domestic swine:		
	1. Carcases or half-carcases, with or without heads, feet or flare fat	20 (L)	—
	2. Hams and cuts of ham, unboned (bone-in)	20 (L)	—
	3. Shoulders (fores) and cuts of shoulders, unboned (bone-in) ..	20 (L)	—
	4. Loins and cuts of loins, unboned (bone-in).....	20 (L)	—
	5. Bellies (streaky) and cuts of bellies	20 (L)	—
	6. Other:		
	aa) Boned or boneless and frozen.....	20 (L)	—
	bb) Other.....	20 (L)	—
	b) Other	7	5
	IV. Other	20	20
	B. Offals:		
	I. For the manufacture of pharmaceutical products (c)	Free	Free
	II. Other:		
	a) Of horses, asses, mules and hinnies.....	16	10
	b) Of domestic bovine animals:		
	1. Livers	20	11
	2. Other	20	7
	c) Of domestic swine:		
	1. Heads and cuts of heads; necks.....	20 (L)	9
	2. Feet and tails.....	20 (L)	9

(a) See Annex.
(b) Entry under this subheading is subject to the production of a certificate issued in accordance with the conditions laid down by the competent authorities of the European Communities.
(c) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(*) In certain conditions, a levy is applicable in addition to the customs duty.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
02.01 *(continued)*	B. II. c) 3. Kidneys	20 (L)	9
	4. Livers	20 (L)	11
	5. Hearts, tongues and lungs	20 (L)	9
	6. Livers, hearts, tongues and lungs attached to the trachea and gullet	20 (L)	9
	7. Other	20 (L)	9
	d) Other	12	3
02.02	**Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen:**		
	A. Whole poultry:		
	I. Fowls:		
	a) Plucked and gutted, with heads and feet, known as "83% chickens"	18 (L)	—
	b) Plucked and drawn, without heads and feet but with hearts, livers and gizzards, known as "70% chickens"	18 (L)	—
	c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as "65% chickens"	18 (L)	—
	II. Ducks:		
	a) Plucked, bled, gutted but not drawn, with heads and feet, known as "85% ducks"	18 (L)	—
	b) Plucked and drawn, without heads and feet but with hearts, livers and gizzards, known as "70% ducks"	18 (L)	—
	c) Plucked and drawn, without heads and feet and without hearts, livers and gizzards, known as "63% ducks"	18 (L)	—
	III. Geese:		
	a) Plucked, bled, not drawn, with heads and feet, known as "82% geese"	18 (L)	—
	b) Plucked and drawn, without heads and feet, with or without hearts and gizzards, known as "75% geese"	18 (L)	—
	IV. Turkeys	18 (L)	—
	V. Guinea fowls	18 (L)	—
	B. Poultry cuts (excluding offals):		
	I. Boned or boneless	18 (L)	—
	II. Unboned (bone-in):		
	a) Halves or quarters:		
	1. Of fowls	18 (L)	—
	2. Of ducks	18 (L)	—
	3. Of geese	18 (L)	—
	4. Of turkeys	18 (L)	—
	5. Of guinea fowls	18 (L)	—
	b) Whole wings, with or without tips	18 (L)	—
	c) Backs, necks, backs with necks attached, rumps and wing tips	18 (L)	—
	d) Breasts and cuts of breasts:		
	1. Of geese	18 (L)	—
	2. Of turkeys	18 (L)	—
	3. Of other poultry	18 (L)	—
	e) Legs and cuts of legs:		
	1. Of geese	18 (L)	—

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
02.02 *(continued)*	B. II. e) 2. Of turkeys:		
	aa) Drumsticks and cuts of drumsticks	18 (L)	—
	bb) Other	18 (L)	—
	3. Of other poultry	18 (L)	—
	f) Other	18 (L)	—
	C. Offals	18 (L)	—
02.03	**Poultry liver, fresh, chilled, frozen, salted or in brine:**		
	A. Foie gras (goose or duck)	5 (L)	5
	B. Other	16 (L)	14
02.04	**Other meat and edible meat offals, fresh, chilled or frozen:**		
	A. Of domestic pigeons and domestic rabbits	13	11
	B. Of game	7	5
	C. Other:		
	I. Whale and seal meat; frogs' legs	19	10
	II. Other	19	14
02.05	**Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked:**		
	A. Back-fat:		
	I. Fresh, chilled, frozen, salted or in brine	22 (L)	—
	II. Dried or smoked	22 (L)	—
	B. Pig fat, other than that falling within subheading A	22 (L)	—
	C. Poultry fat	22 (L)	—
02.06	**Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:**		
	A. Horsemeat, salted, in brine or dried	16	13
	B. Meat and edible meat offals of domestic swine:		
	I. Meat:		
	a) Salted or in brine:		
	1. Carcases or half-carcases, with or without heads, feet or flare fat	25 (L)	—
	2. Bacon sides, spencers, 3/4 sides and middles:		
	aa) Bacon sides	25 (L)	—
	bb) Spencers	25 (L)	—
	cc) 3/4 sides and middles	25 (L)	—
	3. Hams and cuts of ham; unboned (bone-in)	25 (L)	—
	4. Shoulders (fores) and cuts of shoulders, unboned (bone-in)	25 (L)	—
	5. Loins and cuts of loins, unboned (bone-in)	25 (L)	—
	6. Bellies (streaky) and cuts of bellies	25 (L)	—
	7. Other	25 (L)	—

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
02.06 *(continued)*	B. I. b) Dried or smoked:		
	1. Carcases or half-carcases, with or without heads, feet or flare fat	25 (L)	—
	2. Bacon sides, spencers, 3/4 sides and middles:		
	aa) Bacon sides	25 (L)	—
	bb) Spencers	25 (L)	—
	cc) 3/4 sides and middles	25 (L)	—
	3. Hams and cuts of ham, unboned (bone-in):		
	aa) Slightly dried or slightly smoked	25 (L)	—
	bb) Other	25 (L)	—
	4. Shoulders (fores) and cuts of shoulders, unboned (bone-in):		
	aa) Slightly dried or slightly smoked	25 (L)	—
	bb) Other	25 (L)	—
	5. Loins and cuts of loins, unboned (bone-in):		
	aa) Slightly dried or slightly smoked	25 (L)	—
	bb) Other	25 (L)	—
	6. Bellies (streaky) and cuts of bellies:		
	aa) Slightly dried or slightly smoked	25 (L)	—
	bb) Other	25 (L)	—
	7. Other:		
	aa) Slightly dried or slightly smoked	25 (L)	—
	bb) Other	25 (L)	—
	II. Edible meat offals:		
	a) Heads and cuts of heads; necks	25 (L)	—
	b) Feet and tails	25 (L)	—
	c) Kidneys	25 (L)	—
	d) Livers	25 (L)	—
	e) Hearts, tongues and lungs	25 (L)	—
	f) Livers, hearts, tongues and lungs attached to the trachea and gullet	25 (L)	—
	g) Other	25 (L)	—
	C. Other:		
	I. Of domestic bovine animals:		
	a) Meat:		
	1. Unboned (bone-in)	24 + (L) (*)	—
	2. Boned or boneless	24 + (L) (*)	—
	b) Offals	24	—
	II. Other	24	—

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

CHAPTER 3

FISH, CRUSTACEANS AND MOLLUSCS

Note

This Chapter does not cover:

(a) Marine mammals (heading No 01.06) or meat thereof (heading No 02.04 or 02.06);

(b) Fish (including livers and roes thereof), crustaceans and molluscs, dead, unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); or

(c) Caviar or caviar substitutes (heading No 16.04).

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

(a) Subject to compliance with the reference price. A countervailing tax is provided for in the case of non-compliance with the reference price.
(b) Total suspension for an indefinite period.
(c) Duty exemption within the limits of an annual tariff quota of 34 000 metric tons to be granted by the competent authorities of the European Communities and subject to compliance with the reference price.

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

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) Total suspension for an indefinite period.
(c) Subject to compliance with the reference price. A countervailing tax is provided for in the case of non-compliance with the reference price.
(d) Duty exemption in respect of tunny intended for the canning industry, within the limits of an annual tariff quota of 30 000 metric tons to be granted by the competent authorities of the European Communities and subject to compliance with the reference price. Qualification for this quota is governed by conditions to be determined by the competent authorities.
(e) Duty rate reduced to 6% in respect of piked dogfish (Squalus acanthias) within the limits of an annual tariff quota of 2 500 metric tons to be granted by the competent authorities of the European Communities.

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

(a) Total suspension for an indefinite period.
(b) Duty exemption within the limits of an annual tariff quota of 25 000 metric tons to be granted by the competent authorities of the European Communities.

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

(a) Total suspension for an indefinite period.
(b) See Annex.

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

CHAPTER 4

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

Notes

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

2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

Additional Notes

1. *The term "cans", as used in Note 2 to this Chapter, shall be taken to apply only to such containers of a net capacity not exceeding 5 kg.*

2. *The expression "special milk for infants", as used in subheading 04.02 B 1 a), shall be taken to mean products free from pathogenic and toxigenic germs and containing per gramme less than 10 000 revivifiable aerobic bacteria and less than 2 coliform bacteria*

3. *For the purpose of calculating the fat content of products falling within subheadings 04.02 B I b) and B II b) the weight of any added sugar shall be disregarded.*

4. *(a) The expression "whole cheeses", as used in subheading 04.04 A I a), shall be taken to apply to whole cheeses of the conventional flat cylindrical shape of the following net weights:*

   — *Emmentaler: not less than 60 kg but not more than 130 kg;*

   — *Gruyère and Sbrinz: not less than 20 kg but not more than 45 kg;*

   — *Bergkäse: not less than 20 kg but not more than 60 kg;*

   — *Appenzell: not less than 6 kg but not more than 8 kg.*

   (b) The expression "whole cheeses", as used in subheading 04.04 E I b) 1 aa), shall be taken to apply to:

   — *whole cheeses of the conventional flat cylindrical shape of a net weight of not less than 39 kg but not more than 44 kg,*

   — *cubic blocks of cheese of a net weight of not less than 16 kg but not more than 21 kg.*

5. *Subheading 04.04 A I b) 2 shall be taken to apply only to goods the packings of which bear at least the following particulars:*

   — *the description of the cheese,*

   — *the fat content, by weight, in the dry matter,*

   — *the packer responsible,*

   — *the country of origin of the cheese.*

6. *For the purposes of subheading 04.04 D I, the expression "put up for retail sale" shall be taken to apply to cheese of kinds classified under that subheading put up in immediate packings of a net weight not exceeding 1 kg containing portions or slices of an individual net weight not exceeding 100 g.*

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

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

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
04.01	**Milk and cream, fresh, not concentrated or sweetened:**		
	A. Of a fat content, by weight, not exceeding 6%:		
	I. Yoghourt, kephir, curdled milk, whey, buttermilk and other fermented or acidified milk:		
	a) In immediate packings of a net capacity of 2 litres or less	16 (L)	—
	b) Other	16 (L)	—
	II. Other:		
	a) In immediate packings of a net capacity of 2 litres or less and of a fat content, by weight:		
	1. Not exceeding 4%	16 (L)	—
	2. Exceeding 4%	16 (L)	—
	b) Other, of a fat content, by weight:		
	1. Not exceeding 4%	16 (L)	—
	2. Exceeding 4%	16 (L)	—
	B. Other, of a fat content, by weight:		
	I. Exceeding 6% but not exceeding 21%	16 (L)	—
	II. Exceeding 21% but not exceeding 45%	16 (L)	—
	III. Exceeding 45%	16 (L)	—
04.02	**Milk and cream, preserved, concentrated or sweetened:**		
	A. Not containing added sugar:		
	I. Whey	18 (L)	—
	II. Milk and cream, in powder or granules:		
	a) In immediate packings of a net capacity of 2·5 kg or less and of a fat content, by weight:		
	1. Not exceeding 1·5%	18 (L)	—
	2. Exceeding 1·5% but not exceeding 27%	18 (L)	—
	3. Exceeding 27% but not exceeding 29%	18 (L)	—
	4. Exceeding 29%	18 (L)	—
	b) Other, of a fat content, by weight:		
	1. Not exceeding 1·5%	18 (L)	—
	2. Exceeding 1·5% but not exceeding 27%	18 (L)	—
	3. Exceeding 27% but not exceeding 29%	18 (L)	—
	4. Exceeding 29%	18 (L)	—

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
04.02 *(continued)*	A. III. Milk and cream, other than in powder or granules:		
	a) In hermetically sealed cans of a net capacity of 454 g or less, or in glass containers of a capacity of 0·5 litre or less and of a fat content, by weight, not exceeding 11%:		
	1. Of a fat content, by weight, not exceeding 8·9%	18 (L)	—
	2. Other	18 (L)	—
	b) Other, of a fat content, by weight:		
	1. Not exceeding 45%	18 (L)	—
	2. Exceeding 45%	18 (L)	—
	B. Containing added sugar:		
	I. Milk and cream, in powder or granules:		
	a) Special milk for infants, in hermetically sealed containers of a net capacity of 500 g or less and of a fat content, by weight, exceeding 10% but not exceeding 27% (a)	23 (L)	—
	b) Other:		
	1. In immediate packings of a net capacity of 2·5 kg or less and of a fat content, by weight:		
	aa) Not exceeding 1·5%	23 (L)	—
	bb) Exceeding 1·5% but not exceeding 27%	23 (L)	—
	cc) Exceeding 27%	23 (L)	—
	2. Other, of a fat content, by weight:		
	aa) Not exceeding 1·5%	23 (L)	—
	bb) Exceeding 1·5% but not exceeding 27%	23 (L)	—
	cc) Exceeding 27%	23 (L)	—
	II. Milk and cream, other than in powder or granules:		
	a) In hermetically sealed cans of a net capacity of 454 g or less and of a fat content, by weight, not exceeding 9·5%	23 (L)	—
	b) Other, of a fat content, by weight:		
	1. Not exceeding 45%	23 (L)	—
	2. Exceeding 45%	23 (L)	—
04.03	**Butter:**		
	A. Of a fat content, by weight, not exceeding 85%	24 (L)	—
	B. Other	24 (L)	—

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
04.04	Cheese and curd (a):		
	A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered:		
	I. Of a minimum fat content of 45% by weight, in the dry matter, matured for at least 3 months (b):		
	a) Whole cheeses of a free-at-frontier value per 100 kg net weight of:		
	1. 212·44 UA (*) or more, but less than 232·44 UA (*)	23 (L)	(c)
	2. 232·44 UA (*) or more	23 (L)	(c)
	b) Pieces packed in vacuum or in inert gas:		
	1. With rind on at least one side, of a net weight:		
	aa) Of not less than 1 kg but less than 5 kg and of a free-at-frontier value of not less than 232·44 UA (*) but less than 260·44 UA (*) per 100 kg net weight	23 (L)	(c)
	bb) Of not less than 450 g and of a free-at-frontier value of not less than 260·44 UA (*) per 100 kg net weight	23 (L)	(c)
	2. Other, of a net weight of not less than 75 g but not more than 250 g and of a free-at-frontier value of not less than 280·44 UA (*) per 100 kg net weight	23 (L)	(c)
	II. Other	23 (L)	—
	B. Glarus herb cheese (known as Schabziger), made from skimmed milk and mixed with finely-ground herbs (b)	23 (L)	12
	C. Blue-veined cheese, not grated or powdered	23 (L)	—
	D. Processed cheese, not grated or powdered:		
	I. In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger), put up for retail sale, of a free-at-frontier value of not less than 150 UA per 100 kg net weight and of a fat content, by weight, in the dry matter, not exceeding 56% (b)	23 (L)	—
	II. Other, of a fat content, by weight:		
	a) Not exceeding 36% and of a fat content, by weight, in the dry matter:		
	1. Not exceeding 48%	23 (L)	—
	2. Exceeding 48%	23 (L)	—
	b) Exceeding 36%	23 (L)	—

(a) The exchange rate to be applied in converting into national currencies the unit of account referred to in the subdivisions of this heading shall, notwithstanding General Rule C 3 contained in Part I, Section I, be the representative rate, if such a rate is fixed pursuant to Council Regulation No 129 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy (OJ No 106, 30. 10. 1962, p. 2553/62).

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

(c) See Annex.

(*) For imports into the United Kingdom, this free-at-frontier value shall be reduced by 3·47 UA per 100 kg net weight.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
04.04 *(continued)*	E. Other:		
	I. Not grated or powdered, of a fat content, by weight, not exceeding 40% and a water content, calculated by weight, of the non-fatty matter:		
	a) Not exceeding 47%	23 (L)	—
	b) Exceeding 47% but not exceeding 72%:		
	1. Cheddar, including Chester:		
	aa) Whole Cheddar cheeses, made from unpasteurised milk, of a minimum fat content of 50% by weight, in the dry matter, matured for at least 9 months and of a free-at-frontier value of not less than 207 UA per 100 kg net weight (b)	23 (L)	—
	bb) Other	23 (L)	—
	2. Tilsit and Butterkäse, of a fat content, by weight, in the dry matter (b):		
	aa) Not exceeding 48%	23 (L)	—
	bb) Exceeding 48%	23 (L)	—
	3. Kashkaval (b)	23 (L)	—
	4. Cheese of sheep's milk or buffalo milk, in containers containing brine, or in sheep or goatskin bottles (b)	23 (L)	—
	5. Other	23 (L)	—
	c) Exceeding 72%:		
	1. In immediate packings of a net capacity not exceeding 500 g	23 (L)	—
	2. Other	23 (L)	—
	II. Other:		
	a) Grated or powdered	23 (L)	—
	b) Other	23 (L)	—
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:		
	A. Eggs in shell, fresh or preserved:		
	I. Poultry eggs:		
	a) Eggs for hatching (a)	12 (L)	—
	b) Other	12 (L)	—
	II. Other eggs	12	—
	B. Eggs, not in shell; egg yolks:		
	I. Suitable for human consumption:		
	a) Eggs, not in shell:		
	1. Dried	22 (L)	—
	2. Other	22 (L)	—
	b) Egg yolks:		
	1. Liquid	22 (L)	—
	2. Frozen	22 (L)	—
	3. Dried	22 (L)	—
	II. Other (b)	Free	Free
04.06	Natural honey	30	27
04.07	Edible products of animal origin, not elsewhere specified or included	12	—

(a) Only poultry eggs which fulfil the conditions stipulated by the competent authorities of the European Communities are eligible for entry under this subheading.
(b) Entry under this subheading is subject to conditions to be determined by the competent authorities.

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes

1. This Chapter does not cover:

   (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);

   (b) Hides or skins (including furskins) other than goods falling within heading No 05.05, 05.06 or 05.07 (Chapter 41 or 43);

   (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or

   (d) Prepared knots or tufts for broom or brush making (heading No 96.03).

2. For the purposes of heading No 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. Throughout the Tariff elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.

4. Throughout the Tariff the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
05.01	**Human hair, unworked, whether or not washed or scoured; waste of human hair**	Free	Free
05.02	**Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair**.....	Free	Free
05.03	**Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:**		
	A. Neither curled nor put up on a layer or between two layers of other material	Free	Free
	B. Other	3	1
05.04	**Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof**.....	Free	Free
05.05	**Fish waste**	Free	Free
05.06	**Sinews and tendons; parings and similar waste, of raw hides or skins**.....	Free	Free

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:		
	A. Bed feathers; down:		
	I. Raw	Free	Free
	II. Other	4	3·5
	B. Other	3	2
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products	Free	Free
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products	Free	Free
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	Free	—
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell	Free	—
05.12	Coral and similar substances, unworked or simply prepared but not otherwise worked; shells, unworked or simply prepared but not cut to shape; powder and waste of shells	Free	Free
05.13	Natural sponges:		
	A. Raw	Free	—
	B. Other	8	—
05.14	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products	Free	Free
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:		
	A. Fish, crustaceans and molluscs:		
	I. Fish of a length of 6 cm or less and shrimps and prawns, dried	5	—
	II. Other	Free	(a)
	B. Other	Free	(a)

(a) See Annex.

SECTION II

VEGETABLE PRODUCTS

CHAPTER 6

LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE; CUT FLOWERS AND ORNAMENTAL FOLIAGE

Notes

1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.

2. Any reference in heading No 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
06.01	**Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower:**		
	A. Dormant	10	8
	B. In growth or in flower:		
	I. Orchids, hyacinths, narcissi and tulips	18	15
	II. Other	15	10
06.02	**Other live plants, including trees, shrubs, bushes, roots, cuttings and slips:**		
	A. Unrooted cuttings and slips:		
	I. Of vines	Free	—
	II. Other	12	—
	B. Vine slips, grafted or rooted	3	—
	C. Pineapple plants	Free	Free
	D. Other	15	13
06.03	**Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:**		
	A. Fresh:		
	I. From 1 June to 31 October	24	24
	II. From 1 November to 31 May	20	17
	B. Other	20	—

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
06.04	**Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:**		
	A. Reindeer moss	10	Free
	B. Other:		
	I. Fresh	12	10
	II. Not further prepared than dried.....	10	8
	III. Other	17	—

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

Note

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

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

(a) Dried leguminous vegetables, shelled (heading No 07.05);

(b) Ground sweet peppers (heading No 09.04);

(c) Flours of the dried leguminous vegetables of heading No 07.05 (heading No 11.03);

(d) Flour, meal and flakes of potato (heading No 11.05).

Additional Note

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

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

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
07.01 *(continued)*	B. I. b) From 1 December to 14 April	12 with a min. of 1·40 UA per 100 kg net	—
	II. White cabbages and red cabbages	15 with a min. of 0·50 UA per 100 kg net	—
	III. Other	15	—
	C. Spinach	13	—
	D. Salad vegetables, including endive and chicory:		
	I. Cabbage lettuce:		
	a) From 1 April to 30 November	15 with a min. of 2·50 UA per 100 kg gross	—
	b) From 1 December to 31 March	13 with a min. of 1·60 UA per 100 kg gross	—
	II. Other	13	—
	E. Chard (or white beet) and cardoons	13	—
	F. Leguminous vegetables, shelled or unshelled:		
	I. Peas:		
	a) From 1 September to 31 May	12	10
	b) From 1 June to 31 August	17	—
	II. Beans (of the species Phaseolus):		
	a) From 1 October to 30 June	13 with a min. of 2 UA per 100 kg net	—
	b) From 1 July to 30 September	17 with a min. of 2 UA per 100 kg net	—
	III. Other	17	14
	G. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots:		
	I. Celeriac (rooted celery or German celery):		
	a) From 1 May to 30 September	13	—
	b) From 1 October to 30 April	17	—

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
07.01 *(continued)*	G. II. Carrots and turnips	17	—
	III. Horse-radish (Cochlearia armoracia)	17	15
	IV. Other	17	—
	H. Onions, shallots and garlic	12	12
	IJ. Leeks and other alliaceous plants (for example, chives, Welsh onions)	13	—
	K. Asparagus	16	16
	L. Artichokes	13	—
	M. Tomatoes:		
	I. From 1 November to 14 May	11 with a min. of 2 UA per 100 kg net (a)	—
	II. From 15 May to 31 October	18 with a min. of 3·50 UA per 100 kg net (a)	—
	N. Olives:		
	I. For uses other than the production of oil (b)	7	—
	II. Other	7 + (L)	—
	O. Capers	7	—
	P. Cucumbers and gherkins:		
	I. Cucumbers, from 16 May to 31 October	20	20
	II. Other	16	—
	Q. Mushrooms and truffles:		
	I. Cultivated mushrooms	16	—
	II. Chantarelles	10	4
	III. Flap mushrooms	10	7
	IV. Other	10	8
	R. Fennel	12	10
	S. Sweet peppers	11	9
	T. Other	16	—
07.02	Vegetables (whether or not cooked), preserved by freezing:		
	A. Olives	19	19
	B. Other	19	18

(a) In certain conditions a countervailing tax is provided for in addition to the customs duty.
(b) Entry under this subheading is subject to conditions to be determined by the competent authorities.

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

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

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF MELONS OR CITRUS FRUIT

Notes

1. This Chapter does not cover inedible nuts or fruits.

2. The word "fresh" is to be taken to extend to goods which have been chilled.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
08.01	**Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:**		
	A. Dates	12	—
	B. Bananas	20 (a)	20
	C. Pineapples	9	9
	D. Avocados	12	8
	E. Coconuts	2	(b)
	F. Cashew nuts	5	2·5
	G. Brazil nuts	5	Free
	H. Other	12	6
08.02	**Citrus fruit, fresh or dried:**		
	A. Oranges:		
	I. Sweet oranges, fresh:		
	a) From 1 April to 30 April	15 (c)	13
	b) From 1 May to 15 May	15 (c)	6
	c) From 16 May to 15 October	15 (c)	4
	d) From 16 October to 31 March	20 (c)	—
	II. Other:		
	a) From 1 April to 15 October	15	15
	b) From 16 October to 31 March	20	—
	B. Mandarins (including tangerines and satsumas); clementines, wilkings and other similar citrus hybrids	20 (c)	—
	C. Lemons	8 (c)	—
	D. Grapefruit	12	4
	E. Other	16	—
08.03	**Figs, fresh or dried:**		
	A. Fresh	7	—
	B. Dried	10	—

(a) Duty exemption granted in the Federal Republic of Germany within the limits of a tariff quota.
(b) See Annex.
(c) In certain conditions a countervailing tax is provided for in addition to the customs duty.

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

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
08.06 *(continued)*	A. II. c) From 1 April to 31 July	8 with a min. of 1·40 UA per 100 kg net (a)	6 with a min. of 1·40 UA per 100 kg net
	B. Pears:		
	I. Perry pears, in bulk, from 1 August to 31 December	13 with a min. of 2 UA per 100 kg net	9 with a min. of 0·45 UA per 100 kg net
	II. Other:		
	a) From 1 January to 31 March	10 with a min. of 1·50 UA per 100 kg net (a)	10 with a min. of 1·50 UA per 100 kg net
	b) From 1 April to 15 July	10 with a min. of 1·50 UA per 100 kg net (a)	7 with a min. of 1·50 UA per 100 kg net
	c) From 16 July to 31 July	10 with a min. of 1·50 UA per 100 kg net (a)	10 with a min. of 1·50 UA per 100 kg net
	d) From 1 August to 31 December	13 with a min. of 2 UA per 100 kg net (a)	13 with a min. of 2 UA per 100 kg net
	C. Quinces	9	—
08.07	**Stone fruit, fresh:**		
	A. Apricots	25	—
	B. Peaches, including nectarines	22 (a)	—
	C. Cherries:		
	I. From 1 May to 15 July	15 with a min. of 3 UA per 100 kg net (a)	—
	II. From 16 July to 30 April	15 (a)	15

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

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

(a) In certain conditions a countervailing tax is provided for in addition to the customs duty.
(b) Duty rate reduced to 3% (suspension) for an indefinite period.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
08.12 *(continued)*	E. Papaws	3	4
	F. Fruits salads:		
	I. Not containing prunes	9	8
	II. Containing prunes	12	12
	G. Other	8	6
08.13	**Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions**	2	—

CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

Notes

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

   (a) Mixtures of two or more of the products falling within the same headings are to be classified in that heading *and, if that heading contains subheadings, under the subheading applicable to the constituent bearing the highest rate of duty, this rate being chargeable on the whole mixture.*

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

   The addition of other substances to the products of heading Nos 09.04 to 09.10 (or to the mixtures referred to in paragraph (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No 21.04.

2. This Chapter does not cover:

   (a) Sweet peppers, unground (Chapter 7); or

   (b) Cubeb pepper (Piper cubeba) and other products of heading No 12.07.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
09.01	**Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:**		
	A. Coffee:		
	I. Unroasted:		
	a) Not freed of caffeine	12	7
	b) Freed of caffeine	21	13
	II. Roasted:		
	a) Not freed of caffeine	25	15
	b) Freed of caffeine	30	18
	B. Husks and skins	21	13
	C. Coffee substitutes containing coffee in any proportion	30	18
09.02	**Tea:**		
	A. In immediate packings of a net capacity not exceeding 3 kg	23 (a)	11·5
	B. Other	10·8 (b)	9

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

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

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) Duty rate reduced to 10% (suspension) for an indefinite period.
(c) Duty rate reduced to 8% (suspension) for an indefinite period.
(d) Duty rate reduced to 12% (suspension) for an indefinite period.
(e) Total suspension for an indefinite period.

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

(a) Entry under this subheading is subject to conditions to be determined by the compentent authorities.
(b) See Annex.

CHAPTER 10

CEREALS

Note

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

Additional Notes

1. *The term "durum wheat", as used in subheading 10.01 B, shall be taken to mean wheat of the "triticum durum" species and the hybrids derived from the interspecific crossing of "triticum durum" with the same number of chromosomes as that species. Durum wheat thus defined must be of a colour ranging from amber-yellow to brown and show a translucent horn-like vitreous fracture.*

2. *The following terms shall have the meanings hereunder assigned to them:*

   (a) "Round grain rice" (10.06 A I a), A II a), B I a) and B II a)): rice, the grains of which are of a length not exceeding 5·2 mm and of a length/width ratio of less than 2;

   (b) "Long grain rice" (10.06 A I b), A II b), B I b) and B II b)): rice, the grains of which are of a length exceeding 5·2 mm;

   (c) "Paddy rice" (10.06 A I): rice which has retained its husk after threshing;

   (d) "Husked rice" (10.06 A II): paddy rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions "brown rice", "cargo rice", "loonzain" and "riso sbramato";

   (e) "Semi-milled rice" (10.06 B I): paddy rice from which the husk, part of the germ, and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;

   (f) "Wholly milled rice" (10.06 B II): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or semi-long grain rice, and at least part thereof in the case of round grain rice, have been removed, but in which longitudinal white striations may remain on not more than 10% of the grains;

   (g) "Broken rice" (10.06 C): grain fragments the length of which does not exceed three quarters of the average length of the whole grain.

3. *Levies applicable to mixtures of cereals:*

   A. The levy applicable to mixtures composed of two of the cereals falling within headings Nos 10.01 to 10.05 and 10.07 shall be that applicable:

      (a) to the component cereal predominating by weight, when that cereal represents at least 90% of the weight of the mixture;

      (b) to the component cereal liable to the higher levy, when neither of the two component cereals represents at least 90% of the weight of the mixture.

   B. Where a mixture is composed of more than two of the cereals falling within headings Nos 10.01 to 10.05 and 10.07, and where several cereals each represent more than 10% of the weight of the mixture, the levy applicable to the mixture shall be the highest of the levies applicable to such cereals, even when the amount

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

C. *The levy applicable to mixtures composed of the cereals falling within headings Nos 10.01 to 10.05 and 10.07 and not governed by the above rules shall be the higher or highest of the levies applicable to the cereals composing the mixture concerned, even when the amount of the levy is the same for two or more of the cereals.*

D. *The levy applicable to mixtures composed of one or more of the cereals falling within headings Nos 10.01 to 10.05 and 10.07 and of one or more of the products falling within heading No 10.06 shall be that applicable to the component cereal or product liable to the higher or highest levy.*

E. *The levy applicable to mixtures composed of rice of heading No 10.06 classifiable under several different processing groups or stages, or of rice classifiable under one or more different processing groups or stages and of broken rice, shall be that applicable:*

(a) *to the component predominating by weight, when that component represents at least 90% of the weight of the mixture;*

(b) *to the component liable to the higher or highest levy, when no component represents at least 90% of the weight of the mixture.*

F. *Where this method of assessing the levy cannot be applied, the levy to be applied to such mixtures shall be that determined by the tariff classification of the mixtures.*

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

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) As from 1 July 1972 in certain conditions a countervailing tax is provided for in addition to the customs duty.

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

CHAPTER 11

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

Notes

1. This Chapter does not cover:

   (a) Roasted malt put up as coffee substitutes (heading No 09.01 or 21.01);

   (b) Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No 19.02;

   (c) Corn flakes and other products falling within heading No 19.05;

   (d) Pharmaceutical products (Chapter 30); or

   (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No 33.06.

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

   (a) a starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and

   (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3).

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

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

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

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

Cereal	Starch content	Ash content	Rate of passage through a sieve with an aperture of	
			315 micrometres	500 micrometres
(1)	(2)	(3)	(4)	(5)
Wheat and rye	45%	2·5%	80%	—
Barley	45%	3%	80%	—
Oats	45%	5%	80%	—
Maize and sorghum	45%	2%	—	90%
Rice	45%	1·6%	80%	—
Buckwheat	45%	4%	80%	—
Other cereals	*45%*	*2%*	*50%*	—

Additional Notes

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

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

(b) in the case of other cereal products, at least 95% by weight passes through a silk gauze or man-made textile sieve with an aperture of 1·25 mm.

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
11.01	**Cereal flours:**		
	A. Wheat or meslin flour	30 (a) (L)	—
	B. Rye flour	8 (L)	—
	C. Barley flour	8 (L)	—
	D. Oat flour	8 (L)	—
	E. Maize flour:		
	I. Of a fat content not exceeding 1·5% by weight	8 (L)	—
	II. Other	8 (L)	—
	F. Rice flour	14 (L)	—
	G. Other	8 (L)	—
11.02	**Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground:**		
	A. Cereal groats and cereal meal:		
	I. Wheat:		
	a) Durum wheat	30 (L)	—
	b) Common wheat	30 (L)	—
	II. Rye	25 (L)	—
	III. Barley	23 (L)	—
	IV. Oats	23 (L)	—
	V. Maize:		
	a) Of a fat content not exceeding 1·5% by weight:		
	1. For the brewing industry (b)	23 (L)	—
	2. Other	23 (L)	—
	b) Other	23 (L)	—
	VI. Rice	23 (L)	—
	VII. Other	23 (L)	—
	B. Hulled grains (shelled or husked), whether or not sliced or kibbled:		
	I. Barley and oats:		
	a) Hulled (shelled or husked):		

(a) The autonomous duty for flour of meslin (mixed wheat and rye) is 13%.
(b) Entry under this subheading is subject to conditions to be determined by the competent authorities.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
11.02 *(continued)*	B. I. a) 1. Barley	23 (L)	—
	2. Oats:		
	aa) Clipped oats	23 (L)	—
	bb) Other	23 (L)	—
	b) Hulled and sliced or kibbled ("Grütze" or "grutten"):		
	1. Barley	23 (L)	—
	2. Oats	23 (L)	—
	II. Other cereals:		
	a) Wheat	30 (L)	—
	b) Rye	25 (L)	—
	c) Maize	23 (L)	—
	d) Other	23 (L)	—
	C. Pearled grains:		
	I. Wheat	30 (L)	—
	II. Rye	25 (L)	—
	III. Barley	23 (L)	—
	IV. Oats	23 (L)	—
	V. Maize	23 (L)	—
	VI. Other	23 (L)	—
	D. Grains not otherwise worked than kibbled:		
	I. Wheat	30 (L)	—
	II. Rye	25 (L)	—
	III. Barley	23 (L)	—
	IV. Oats	23 (L)	—
	V. Maize	23 (L)	—
	VI. Other	23 (L)	—
	E. Rolled grains; flaked grains:		
	I. Barley and oats:		
	a) Rolled:		
	1. Barley	23 (L)	—
	2. Oats	23 (L)	—
	b) Flaked:		
	1. Barley	28 (L)	—
	2. Oats	28 (L)	—
	II. Other cereals:		
	a) Wheat	30 (L)	—
	b) Rye	25 (L)	—
	c) Maize	23 (L)	—
	d) Other:		
	1. Flaked rice	23 (L)	—
	2. Other	23 (L)	—

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
11.02 *(continued)*	F. Pellets:		
	I. Wheat	30 (L)	—
	II. Rye	25 (L)	—
	III. Barley	23 (L)	—
	IV. Oats	23 (L)	—
	V. Maize	23 (L)	—
	VI. Rice	23 (L)	—
	VII. Other	23 (L)	—
	G. Germ of cereals, whole, rolled flaked or ground:		
	I. Wheat	30 (L)	—
	II. Other	30 (L)	—
11.03	**Flours of the leguminous vegetables falling within heading No 07.05:**		
	A. Of peas, beans or lentils	17	12
	B. Other	12	—
11.04	**Flours of the fruits falling within any heading in Chapter 8:**		
	A. Of bananas	17	—
	B. Other	13	—
11.05	Flour, meal and flakes of potato	19	—
11.06	**Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No 07.06:**		
	A. Denatured (a)	28 (L)	—
	B. Other:		
	I. For the manufacture of starches (a)	28 (L)	—
	II. Other	28 (L)	—
11.07	**Malt, roasted or not:**		
	A. Unroasted:		
	I. Obtained from wheat:		
	a) In the form of flour	20 (L)	—
	b) Other	20 (L)	—
	II. Other:		
	a) In the form of flour	20 (L)	—
	b) Other	20 (L)	—
	B. Roasted	20 (L)	—

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
11.08	**Starches; inulin:**		
	A. Starches:		
	I. Maize starch	27 (L)	—
	II. Rice starch	25 (L)	—
	III. Wheat starch	28 (L)	—
	IV. Potato starch	25 (L)	—
	V. Other	28 (L)	—
	B. Inulin	30	—
11.09	**Wheat gluten, whether or not dried**	27 (L)	—

CHAPTER 12

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

Notes

1. Heading No 12.01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No 08.01 or to olives (Chapter 7 or Chapter 20).

2. For the purposes of heading No 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a kind used for sowing.

   Heading No 12.03 is, however, to be taken not to apply to the following even if for sowing:

   (a) Leguminous vegetables (Chapter 7);

   (b) Spices and other products of Chapter 9;

   (c) Cereals (Chapter 10); or

   (d) Products falling within heading No 12.01 or 12.07.

3. Heading No 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.

   Heading No 12.07 is, however, to be taken not to apply to:

   (a) Oil seeds and oleaginous fruit (heading No 12.01);

   (b) Medicaments falling within Chapter 30;

   (c) Perfumery or toilet preparations falling within Chapter 33; or

   (d) Disinfectants, insecticides, fungicides, herbicides or similar products falling within heading No 38.11.

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

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) See Annex.
(c) In certain conditions, the collection of a compensatory amount is provided for in addition to the customs duty.

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

(a) See Annex.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
12.08 *(continued)*	C. Apricot, peach and plum stones, and kernels thereof.....	5	4
	D. Other	Free	Free
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	Free	Free
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products:		
	A. Mangolds, swedes and other fodder roots.....	9	—
	B. Other	Free	Free

CHAPTER 13

RAW VEGETABLE MATERIALS OF A KIND SUITABLE FOR USE IN DYEING OR IN TANNING; LACS; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS

Note

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

(a) Liquorice extract containing more than 10% by weight of sucrose or when put up as confectionery (heading No 17.04);

(b) Malt extract (heading No 19.01);

(c) Extracts of coffee, tea or maté (heading No 21.02);

(d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);

(e) Camphor, glycyrrhizin and other products of headings Nos 29.13 and 29.41;

(f) Medicaments falling within heading No 30.03 or blood-grouping reagents (heading No 30.05);

(g) Tanning or dyeing extracts (heading No 32.01 or 32.04);

(h) Essential oils, concretes, absolutes and resinoids (heading No 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No 33.05); or

(ij) Rubber, balata, gutta-percha or similar natural gums (heading No 40.01).

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

(a) See Annex.

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

(a) See Annex.

CHAPTER 14

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

Notes

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
14.01	**Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark):**		
	A. Osier:		
	I. Not peeled, split or otherwise prepared	Free	Free
	II. Other	3	2
	B. Cereal straw, cleaned, bleached or dyed.....	2	1
	C. Other	Free	(a)
14.02	**Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass)**.....	Free	(a)
14.03	**Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks**.....	Free	Free
14.04	**Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)**.....	Free	Free
14.05	**Vegetable products not elsewhere specified or included**.....	Free	(a)

(a) See Annex.

SECTION III

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

CHAPTER 15

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

Notes

1. This Chapter does not cover:
   (a) Pig fat or poultry fat of heading No 02.05;
   (b) Cocoa butter (fat or oil) (heading No 18.04);
   (c) Greaves (heading No 23.01) and residues of heading No 23.04;
   (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or
   (e) Factice derived from oils (heading No 40.02).

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

Additional Notes

1. *For the purposes of heading No 15.07:*

   A. Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as "crude" if they have undergone no other processing than:

   — decantation within the normal time limits;

   — centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any absorption filtering process or any other physical or chemical process);

   B. Fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as "crude" when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure;

   C. The expression "crude oils" shall be taken to extend to de-gummed soya bean oil and to cotton seed oil from which the gossypol has been removed.

2. *A. For the purposes of subheading 15.07 A, "olive oil" means oil derived solely from the treatment of olives, excluding re-esterified olive oil and mixtures of olive oil with other oils.*

   B. Subheading 15.07 A I a) covers olive oil obtained by refining virgin olive oil, whether or not blended with virgin olive oil, and having the following characteristics:

   (a) a free fatty acid content, expressed as oleic acid, not exceeding 3%;

   (b) a K_{270} extinction coefficient (absorption under a thickness of 1 cm of a solution of 1 g of oil per 100 ml in iso-octane (2,2,4-trimethylpentane) at a wavelength of 270 nm), higher than 0·25 but not higher than 1·10 and, after treatment of the sample of oil with activated alumina, higher than 0·11;

   (c) an extinction coefficient variation, in the 270 nm range, higher than 0·01 but not higher than 0·16.

   This variation is defined by:

   $\Delta K = K_m - 0{\cdot}5\ (K_{m-4} + K_{m+4})$, *where*

   K_m *is the extinction coefficient at the wavelength of the maximum of the absorption curve in the 270 nm range and*

K_{m-4} *and* K_{m+4} *are the extinction coefficients at wavelengths 4 nm lower and higher, respectively, than that of* K_m*;*

(d) no positive reaction of oils from olive residues.

C. *Subheading 15.07 A I b) covers olive oil having:*

(a) the characteristics mentioned in paragraphs 2 B (a) to (c) and a positive reaction of oils from olive residues; or

(b) the characteristics mentioned in paragraph 2 B (a) and a K_{270} *extinction coefficient higher than 1·10 but not higher than 2·00, and an extinction coefficient variation in the 270 nm range not higher than 0·20.*

D. ***For the purposes of subheadings 15.07 A I a) and 15.07 A II a) "virgin olive oil" means natural olive oil obtained exclusively by mechanical processes, including pressure, apart from mixtures with olive oil obtained otherwise, and having the following characteristics:***

(a) a K_{270} ***extinction coefficient, after treatment of the sample of oil on activated alumina, not higher than 0·11;***
in exceptional cases certain oils of high acidity, after being passed over activated alumina, may have a K_{270} ***extinction coefficient higher than 0·11. In such cases, after neutralisation and decolourisation in the laboratory, they must have the characteristics of the oils falling within subheading 15.07 A I a) of the Common Customs Tariff;***

(b) an extinction coefficient variation, in the 270 nm range, not higher than 0·01;

(c) no positive reaction of oils from olive residues.

3. *Subheading 15.17 A does not cover:*

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

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

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
15.01	**Lard, other pig fat and poultry fat, rendered or solvent-extracted:**		
	A. Lard and other pig fat:		
	I. For industrial uses other than the manufacture of foodstuffs for human consumption (a)	4 (L)	3
	II. Other	20 (L)	—
	B. Poultry fat	18 (L)	18
15.02	**Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats:**		
	A. For industrial uses other than the manufacture of foodstuffs for human consumption (a)	2	Free
	B. Other:		
	I. Unrendered fats of bovine cattle; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	10	7
	II. Unrendered fats of sheep; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	10	7
	III. Other	10	7

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
15.03	**Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way:**		
	A. Lard stearin and oleostearin:		
	I. For industrial uses (a)	Free	Free
	II. Other	8	8
	B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption (a)	12	4
	C. Other	12	—
15.04	**Fats and oils, of fish and marine mammals, whether or not refined:**		
	A. Fish-liver oil:		
	I. Of a vitamin A content not exceeding 2 500 international units per gramme	6 (b)	6
	II. Other	Free (b)	(c)
	B. Whale oil and oils of other cetaceans	2 (b)	Free
	C. Other	Free (b)	Free
15.05	**Wool grease and fatty substances derived therefrom (including lanolin):**		
	A. Wool grease, crude	6	5
	B. Other	10	6·5
15.06	**Other animal oils and fats (including neat's-foot oil and fats from bones or waste)**	4	2·5
15.07	**Fixed vegetable oils, fluid or solid, crude, refined or purified:**		
	A. Olive oil:		
	I. Having undergone a refining process:		
	a) Obtained by refining virgin olive oil, whether or not blended with virgin olive oil	20 (L)	—
	b) Other	20 (L)	—
	II. Other:		
	a) Virgin olive oil	20 (L)	—
	b) Other	20 (L)	—
	B. China-wood and oiticica oils; myrtle wax and Japan wax	3 (b)	(c)
	C. Castor oil:		
	I. For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials (d)	Free (b)	Free
	II. Other	8 (b)	8

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) In certain conditions, the collection of a compensatory amount is provided for in addition to the customs duty.
(c) See Annex.
(d) Entry under this subheading is subject to conditions to be determined by the competent authorities of the E.C.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
15.07 *(continued)*	D. Other oils:		
	I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption (a):		
	a) Crude:		
	1. Palm oil	5 (b)	4
	2. Tobacco-seed oil	5 (b)	Free
	3. Other	5 (b)	(c)
	b) Other:		
	1. Tobacco-seed oil	8 (b)	Free
	2. Other	8 (b)	(c)
	II. Other:		
	a) Palm oil:		
	1. Crude	9 (b)	6
	2. Other	14 (b)	14
	b) Other:		
	1. Solid, in immediate packings of a net capacity of 1 kg or less	20 (b)	—
	2. Solid, other; fluid:		
	aa) Crude	10 (b)	(c)
	bb) Other	15 (b)	(c)
15.08	**Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified**	15	14
15.09	**Degras**	9	6
15.10	**Fatty acids; acid oils from refining; fatty alcohols:**		
	A. Stearic acid	12	8
	B. Oleic acid	10	7
	C. Other fatty acids; acid oils from refining	8	4·5
	D. Fatty alcohols	13	8
15.11	**Glycerol and glycerol lyes:**		
	A. Crude glycerol and glycerol lyes	3	1·5
	B. Other, including synthetic glycerol	10	6

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities of the E.C.
(b) In certain conditions, the collection of a compensatory amount is provided for in addition to the customs duty.
(c) See Annex.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
15.12	**Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:**		
	A. In immediate packings of a net capacity of 1 kg or less.....	20 (a)	—
	B. Other	17 (a)	(b)
15.13	**Margarine, imitation lard and other prepared edible fats**.....	25 (a)	25
15.14	**Spermaceti, crude, pressed or refined, whether or not coloured**	7	3·5
15.15	**Beeswax and other insect waxes, whether or not coloured:**		
	A. Raw	Free	Free
	B. Other	10	5
15.16	**Vegetable waxes, whether or not coloured:**		
	A. Raw	Free	Free
	B. Other	8	4
15.17	**Residues resulting from the treatment of fatty substances or animal or vegetable waxes:**		
	A. Containing oil having the characteristics of olive oil:		
	I. Soapstocks	7 (L)	—
	II. Other	2 (L)	—
	B. Other:		
	I. Oil foots and dregs; soapstocks	7 (a)	5
	II. Other	2 (a)	2

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

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS

Note

This Chapter does not cover meat, meat offal, fish, crustaceans or molluscs, prepared or preserved by the processes specified in Chapters 2 and 3.

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

(a) The levy applicable to sausages imported in containers which also contain preservative liquid is collected on the net weight, ie, after deduction of the weight of the liquid.
(b) For the purpose of determining the percentage of poultry meat, the weight of any bones is to be disregarded.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
16.02 *(continued)*	B. III. a) 2. 40% or more but less than 80% of meat or offal, of any kind, including fats of any kind or origin	26 (L)	—
	3. Less than 40% of meat or offal, of any kind, including fats of any kind or origin	26 (L)	—
	b) Other:		
	1. Containing bovine meat or offal	26	26
	2. Other:		
	aa) Ovine meat or offal	26	20
	bb) Other	26	26
16.03	**Meat extracts, meat juices and fish extracts, in immediate packings of a net capacity of:**		
	A. 20 kg or more	Free	Free
	B. More than 1 kg but less than 20 kg	9	7
	C. 1 kg or less	24	20
16.04	**Prepared or preserved fish, including caviar and caviar substitutes:**		
	A. Caviar and caviar substitutes:		
	I. Caviar (sturgeon roe)	30	30
	II. Other	30	30
	B. Salmonidae	20	7
	C. Herring:		
	I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	18	15
	II. Other	23	20
	D. Sardines	25	25
	E. Tunny	25	24
	F. Bonito (Sarda sp. p.), mackerel and anchovies	25	(a)
	G. Other:		
	I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	18	15
	II. Other	25	20
16.05	**Crustaceans and molluscs, prepared or preserved:**		
	A. Crabs	20	16
	B. Other	20	20

(a) See Annex.

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

Notes

1. This Chapter does not cover:
   (a) Sugar confectionery containing cocoa (heading No 18.06);
   (b) Chemically pure sugars (other than sucrose, glucose and lactose) and other products of heading No 29.43; or
   (c) Medicaments and other products of Chapter 30.

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

Additional Notes

1. *For the purposes of heading No 17.01:*
   — *"White sugar" means sugar containing, in the dry state, 99·5% or more by weight of sucrose, determined by the polarimetric method;*
   — *"Raw sugar" means sugar containing, in the dry state, less than 99·5% by weight of sucrose, determined by the polarimetric method.*

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

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

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

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

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

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

(c) The autonomous duty is:
— "free" for non-decolourised molasses for the manufacture of forage containing molasses;
— 9% for non-decolourised sugar cane molasses containing less than 63% by weight of sucrose in the dry matter, for the manufacture of coffee substitutes;
— 19% for non-decolourised molasses for the manufacture of citric acid.

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

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

CHAPTER 18

COCOA AND COCOA PREPARATIONS

Notes

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

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

Additional Note

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

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

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

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
18.06 *(continued)*	D. Other:		
	I. Containing no milkfats or containing less than 1·5% by weight of such fats:		
	a) In immediate packings of a net capacity of 500 g or less.....	22·3 + vc	12 + vc with a max. of 27 + ads
	b) Other	22·3 (a) + vc	—
	II. Containing by weight of milkfats:		
	a) 1·5% or more but not more than 6·5%:		
	1. In immediate packings of a net capacity of 500 g or less....	22·3 + vc	12 + vc with a max. of 27 + ads
	2. Other	22·3 (a) + vc	—
	b) More than 6·5% but less than 26%:		
	1. In immediate packings of a net capacity of 500 g or less....	22·3 + vc	12 + vc
	2. Other:		
	aa) Chocolate milk crumb, containing more than 6·5% but less than 11% by weight of milkfats, more than 6·5% but less than 15% by weight of cocoa and more than 50% but less than 60% by weight of sucrose (including invert sugar expressed as sucrose).....	22·3 (a) + vc	27 + ads
	bb) Other	22·3 (a) + vc	—
	c) 26% or more:		
	1. In immediate packings of a net capacity of 500 g or less....	22·3 + vc	12 + vc
	2. Other	22·3 (a) + vc	—

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

CHAPTER 19

PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS

Notes

1. This Chapter does not cover:
   (a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing 50% or more by weight of cocoa (heading No 18.06);
   (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No 23.07); or
   (c) Medicaments and other products of Chapter 30.
2. In this Chapter the expression "flour" includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

Additional Note

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

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

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

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

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

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

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

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

Notes

1. This Chapter does not cover:

   (a) Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8; or

   (b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No 17.04) or chocolate confectionery (heading No 18.06).

2. The vegetables of headings Nos 20.01 and 20.02 are those which fall in headings Nos 07.01 to 07.05 when imported in the states provided for in those headings

3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No 20.06; roasted ground-nuts are also to be classified in heading No 20.06.

4. Tomato juice the dry weight content of which is 7% or more is to be classified under heading No 20.02.

Additional Notes

1. *The content of various sugars expressed as sucrose ("sugar content") of the products classified within this Chapter corresponds to the figure indicated by a refractometer (used in accordance with the method prescribed in Annex III to Council Regulation (EEC) No 865/68 of 28 June 1968) at a temperature of 20 °C and multiplied by the factor:*

   — *0·93 in respect of products of heading No 20.06; or*

   — *0·95 in respect of products of the other headings.*

2. *The products classified under heading No 20.06 shall be considered as "containing added sugar" when the "sugar content" thereof exceeds by weight the percentages given hereunder, according to the kind of fruit concerned:*

   — *pineapples and grapes* 13%

   — *other fruits, including mixtures of fruit* 9%

3. *The added sugar content of products classified under heading No 20.07 corresponds to the "sugar content" less the figures given hereunder, according to the kind of juice concerned:*

   — *lemon or tomato juice* 3

   — *apple juice* 11

   — *grape juice* 15

   — *other fruit or vegetable juices, including mixtures of juices* 13

4. *For the purposes of subheadings 20.07 B I a) 1 aa) and 20.07 B I b) 1 aa), concentrated grape juice (including grape must) shall be taken to mean grape juice (including grape must) of a density at 20 °C of not less than 1·240.*

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

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

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

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
20.06 *(continued)*	B. II. b) 7. Peaches and apricots:		
	aa) With a sugar content exceeding 15% by weight	27 + (L)	24 + ads
	bb) Other	27	24
	8. Other fruits	27 + (L)	24 + ads
	9. Mixtures of fruit:		
	aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits.....	27 + (L)	22 + ads
	bb) Other	27 + (L)	24 + ads
	c) Not containing added sugar, in immediate packings of a net capacity:		
	1. Of 4·5 kg or more:		
	aa) Apricots	17	(a)
	bb) Peaches (including nectarines) and plums	19	(a)
	cc) Pears	23	21
	dd) Other fruits	23	(a)
	ee) Mixtures of fruit	23	(a)
	2. Of less than 4·5 kg:		
	aa) Pears	25	21
	bb) Other fruits and mixtures of fruit	25	23
20.07	**Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:**		
	A. Of a specific gravity exceeding 1·33 at 15° C:		
	I. Grape juice (including grape must):		
	a) Of a value exceeding 22 UA per 100 kg net weight:		
	1. With an added sugar content exceeding 30% by weight....	50 (c)	—
	2. Other	50 (b)	—
	b) Of a value not exceeding 22 UA per 100 kg net weight:		
	1. With an added sugar content exceeding 30% by weight	50 + (L)(c)	—
	2. Other	50 (b)	—
	II. Apple and pear juice; mixtures of apple and pear juice:		
	a) Of a value exceeding 22 UA per 100 kg net weight	42	—
	b) Of a value not exceeding 22 UA per 100 kg net weight:		
	1. With an added sugar content exceeding 30% by weight....	42 + (L)	—
	2. Other	42	—
	III. Other:		
	a) Of a value exceeding 30 UA per 100 kg net weight	42	—
	b) Of a value not exceeding 30 UA per 100 kg net weight:		
	1. With an added sugar content exceeding 30% by weight....	42 + (L)	—
	2. Other	42	—

(a) See Annex
(b) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.
(c) In certain conditions a countervailing tax in addition to the customs duty is provided for in respect of certain products with effect from 1 January 1978.

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
20.07 *(continued)*	B. Of a specific gravity of 1·33 or less at 15° C:		
	I. Grape, apple and pear juice (including grape must); mixtures of apple and pear juice:		
	a) Of a value exceeding 18 UA per 100 kg net weight:		
	1. Grape juice (including grape must):		
	aa) Concentrated:		
	11. With an added sugar content exceeding 30% by weight	28 (a)	28 + ads
	22. Other	28 (b)	(c)
	bb) Other:		
	11. With an added sugar content exceeding 30% by weight	28 (a)	28 + ads
	22. Other	28 (b)	(c)
	2. Apple and pear juice:		
	aa) Containing added sugar	25	24 + ads
	bb) Other	25	25
	3. Mixtures of apple and pear juice	25	—
	b) Of a value of 18 UA or less per 100 kg net weight:		
	1. Grape juice (including grape must):		
	aa) Concentrated:		
	11. With an added sugar content exceeding 30% by weight	28 + (L) (a,	28 + ads
	22. Other	28 (b)	(c)
	bb) Other:		
	11. With an added sugar content exceeding 30% by weight	28 + (L) (a)	28 + ads
	22. Other	28 (b)	(c)
	2. Apple juice:		
	aa) With an added sugar content exceeding 30% by weight	25 + (L)	24 + ads
	bb) With an added sugar content of 30% or less by weight	25	24 + ads
	cc) Not containing added sugar.....	25	25
	3. Pear juice:		
	aa) With an added sugar content exceeding 30% by weight	25 + (L)	24 + ads
	bb) With an added sugar content of 30% or less by weight	25	24 + ads
	cc) Not containing added sugar.....	25	25
	4. Mixtures of apple and pear juice:		
	aa) With an added sugar content exceeding 30% by weight	25 + (L)	—
	bb) Other	25	—
	II. Other:		
	a) Of a value exceeding 30 UA per 100 kg net weight:		
	1. Orange juice	21	(a)

(a) In certain conditions a countervailing tax in addition to the customs duty is provided for in respect of certain products with effect from 1 January 1978.
(b) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.
(c) See Annex.

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

(a) See Annex.

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

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

Notes

1. This Chapter does not cover:
   (a) Mixed vegetables of heading No 07.04;
   (b) Roasted coffee substitutes containing coffee in any proportion (heading No 09.01);
   (c) Spices and other products of headings Nos 09.04 to 09.10; or
   (d) Yeast put up as a medicament and other products of heading No 30.03.

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No 21.02.

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

Additional Note

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

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

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

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

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
21.07	**Food preparations not elsewhere specified or included:**		
	A. Cereals in grain or ear form, pre-cooked or otherwise prepared:		
	I. Maize	20·8 + vc	13 + vc
	II. Rice	20·8 + vc	13 + vc
	III. Other	20·8 + vc	13 + vc
	B. Ravioli, macaroni, spaghetti and similar products, not stuffed, cooked; the foregoing preparations, stuffed, whether or not cooked:		
	I. Not stuffed, cooked	20·8 + vc	13 + vc
	II. Stuffed:		
	a) Cooked	20·8 + vc	13 + vc
	b) Other	20·8 + vc	13 + vc
	C. Ice-cream (not including ice-cream powder) and other ices:		
	I. Containing no milkfats or containing less than 3% by weight of such fats	20·8 + vc	13 + vc
	II. Containing by weight of milkfats:		
	a) 3% or more but less than 7%	20·8 + vc	13 + vc
	b) 7% or more	20·8 + vc	13 + vc
	D. Prepared yoghourt; prepared milk, in powder form, for use as infants' food or for dietetic or culinary purposes:		
	I. Prepared yoghourt:		
	a) In powder form, containing by weight of milkfats:		
	1. Less than 1·5%	20·8 + vc	13 + vc
	2. 1·5% or more	20·8 + vc	13 + vc
	b) Other, containing by weight of milkfats:		
	1. Less than 1·5 %	20·8 + vc	13 + vc
	2. 1·5% or more but less than 4%	20·8 + vc	13 + vc
	3. 4% or more	20·8 + vc	13 + vc
	II. Other, containing by weight of milkfats:		
	a) Less than 1·5% and containing by weight of milk proteins (nitrogen content x 6·38):		
	1. Less than 40%	20·8 + vc	13 + vc
	2. 40% or more but less than 55%	20·8 + vc	13 + vc

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

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

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

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

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

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

Notes

1. This Chapter does not cover:
   (a) Sea water (heading No 25.01);
   (b) Distilled and conductivity water and water of similar purity (heading No 28.58);
   (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No 29.14);
   (d) Medicaments of heading No 30.03; or
   (e) Perfumery or toilet preparations (Chapter 33).

2. For the purposes of headings Nos 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Gay Lussac's hydrometer at a temperature of 15° C.

Additional Notes

1. *For the purposes of headings Nos 22.04, 22.05 and 22.06 and subheading 22.07 A:*
   (a) "actual alcoholic strength" means the number of volumes of alcohol contained in 100 volumes of the product;
   (b) "potential alcoholic strength" means the number of volumes of alcohol capable of being produced by total fermentation of the sugars contained in 100 volumes of the product;
   (c) "total alcoholic strength" means the sum of the actual and potential alcoholic strengths;
   (d) "degree of alcohol" means the actual alcoholic strength.
   Determination of the alcoholic strength must be carried out at 20° C.

2. *For the purposes of heading No 22.04, "grape must in fermentation" means grape must having an actual alcoholic strength of less than three fifths of the total alcoholic strength.*

3. *For the purposes of heading No 22.05:*
   A. "Sparkling wine" (subheading 22.05 A) means a product having an actual alcoholic strength of not less than 8·5°, obtained:
   — either by first or second alcoholic fermentation of fresh grapes, grape must or wine, and releasing, when the container is opened, carbon dioxide derived exclusively from the fermentation,
   — or from wine and releasing, when the container is opened, carbon dioxide derived wholly or partly from the addition of this gas,
   and having, when kept at a temperature of 20° C in closed containers, an excess pressure of not less than 3 atmospheres.
   B. "Total dry extract" means the content in grammes per litre of all the substances in a product which, under given physical conditions, do not volatilise.
   The total dry extract must be determined with the densimeter at 20° C.

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

I. *Products of an alcoholic strength of not more than 13°: 90 g or less of total dry extract per litre;*

II. *Products of an alcoholic strength of more than 13° but not more than 15°: 130 g or less of total dry extract per litre;*

III. *Products of an alcoholic strength of more than 15° but not more than 18°: 130 g or less of total dry extract per litre;*

IV. *Products of an alcoholic strength of more than 18° but not more than 22°: 330 g or less of total dry extract per litre.*

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

(b) The above rules do not apply to products falling within subheadings 22.05 C III a) 1, b) 1, b) 2 and 22.05 C IV a) 1, b) 1 and b) 2.

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

(a) Grape must with fermentation arrested by the addition of alcohol, that is to say a product:

— *having an actual alcoholic strength of not less than 12° but less than 15°, and*

— *obtained by the addition to unfermented grape must having a natural alcoholic strength of not less than 8·5° of a product derived from the distillation of wine;*

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

— *having an actual alcoholic strength of not less than 18° but not more than 24°,*

— *obtained exclusively by the addition to wine containing no residual sugar of an unrectified product derived from the distillation of wine and having a maximum actual alcoholic strength of 86°, and*

— *having a maximum volatile acidity of 2·40 g/l, expressed as acetic acid;*

(c) Liqueur wine, that is to say a product:

— *having a total alcoholic strength of not less than 17·5° and an actual alcoholic strength of not less than 15° but not more than 22°, and*

— *obtained from grape must or wine, which must come from vine varieties approved in the third country of origin for the production of liqueur wine and have a minimum natural alcoholic strength of 12°:*

— *by freezing, or*

— *by the addition during or after fermentation*

(*i*) *of a product derived from the distillation of wine, or*

(*ii*) *of concentrated grape must or, in the case of certain quality liqueur wines appearing on a list to be adopted of wines for which such practice is traditional, of grape must concentrated by direct heat, which, apart from this operation, corresponds to the definition of concentrated grape must, or*

(*iii*) *of a mixture of these products.*

However, certain quality liqueur wines appearing on a list to be adopted may be obtained from unfermented fresh grape must which does not need to have a minimum natural alcoholic strength of 12°.

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

6. *For the purposes of subheading 22.07 B I, the following are regarded as "sparkling":*

— *fermented beverages in bottles with "mushroom" stoppers held in place by ties or fastenings;*

— *fermented beverages otherwise put up, with an excess pressure of not less than 1·5 atmospheres, measured at a temperature of 20° C.*

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
22.01	**Waters, including spa waters and aerated waters; ice and snow:**		
	A. Spa waters, natural or artificial; aerated waters	8	4
	B. Other	Free	Free
22.02	**Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07:**		
	A. Not containing milk or milkfats	20	15
	B. Other, containing by weight of milkfats:		
	I. Less than 0·2%	12·7 + vc	8 + vc
	II. 0·2% or more but less than 2%	12·7 + vc	8 + vc
	III. 2% or more	12·7 + vc	8 + vc
22.03	**Beer made from malt**	30	24
22.04	**Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol**	40 (a)	—
22.05	**Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:**		
	A. Sparkling wine	40 UA per hl (a)	—
	B. Wine in bottles with "mushroom" stoppers held in place by ties or fastenings, and wine otherwise put up with an excess pressure of not less than 1 atmosphere but less than 3 atmospheres, measured at a temperature of 20° C	40 UA per hl (a)	—
	C. Other:		
	I. Of an actual alcoholic strength not exceeding 13°, in containers holding:		
	a) 2 litres or less	12 UA per hl (a) (c)	—
	b) More than 2 litres	9 UA per hl (a) (c)	9 UA per hl (c)
	II. Of an actual alcoholic strength exceeding 13° but not exceeding 15°, in containers holding:		
	a) 2 litres or less	14 UA per hl (a) (c)	—
	b) More than 2 litres	11 UA per hl (a) (c)	11 UA per hl (c)
	III. Of an actual alcoholic strength exceeding 15° but not exceeding 18°, in containers holding:		
	a) 2 litres or less:		
	1. Port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel (b)	15 UA per hl (c)	13·5 UA per hl (c)
	2. Other	17 UA per hl (a) (c)	—

(a) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.
(b) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(c) The exchange rate to be applied in converting into national currencies the unit of account in which the customs duty is expressed shall, notwithstanding General Rule C 3 contained in Part I, Section 1, be the representative rate applicable to wine, if such a rate is fixed pursuant to Council Regulation No 129 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy (OJ No 106, 30. 10. 1962, p. 2553/62).

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

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) In certain conditions a countervailing tax is provided for in respect of certain products in addition to the customs duty.
(c) The exchange rate to be applied in converting into national currencies the unit of account in which the customs duty is expressed shall, notwithstanding General Rule C 3 contained in Part I, Section 1, be the representative rate applicable to wine, if such a rate is fixed pursuant to Council Regulation No 129 on the value of the unit of account and the exchange rates to be applied for the purposes of the common agricultural policy (OJ No 106, 30. 10. 1962, p. 2553/62).

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional
1	2	3	4
22.06 *(continued)*	C. Of an actual alcoholic strength exceeding 22°, in containers holding:		
	I. 2 litres or less	1·60 UA per hl and per degree + 10 UA per hl	—
	II. More than 2 litres	1·60 UA per hl and per degree	—
22.07	**Other fermented beverages (for example, cider, perry and mead):**		
	A. Piquette	1·60 UA per hl and per degree with a min. of 9 UA per hl (a)	—
	B. Other:		
	I. Sparkling	30 UA per hl	—
	II. Still, in containers holding:		
	a) 2 litres or less	12 UA per hl	—
	b) More than 2 litres	9 UA per hl	—
22.08	**Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:**		
	A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength	16 UA per hl	—
	B. Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher	30 UA per hl	—
22.09	**Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:**		
	A. Spirits (other than those of heading No 22.08) in containers holding:		
	I. 2 litres or less	1·60 UA per hl and per degree + 10 UA per hl	(b)

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
22.09 *(continued)*	A. II. More than 2 litres	1·60 UA per hl and per degree	(a)
	B. Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:		
	I. Aromatic bitters of an alcoholic strength of 44° to 49° containing from 1·5% to 6% by weight of gentian, spices and various ingredients and from 4% to 10% of sugar, in containers of a capacity of 0·5 litre or less	30 with a min. of 1·60 UA per hl and per degree	Free
	II. Other	30 with a min. of 1·60 UA per hl and per degree	27 with a min. of 1·60 UA per hl and per degree
	C. Spirituous beverages:		
	I. Rum, arrack and tafia, in containers holding:		
	a) 2 litres or less	1·10 UA per hl and per degree + 10 UA per hl	1 UA per hl and per degree + 5 UA per hl
	b) More than 2 litres	1·10 UA per hl and per degree	1 UA per hl and per degree
	II. Gin, in containers holding:		
	a) 2 litres or less	1·20 UA per hl and per degree + 10 UA per hl	1 UA per hl and per degree + 5 UA per hl
	b) More than 2 litres	1·20 UA per hl and per degree	1 UA per hl and per degree
	III. Whisky:		
	a) Bourbon whiskey, in containers holding (b):		
	1. 2 litres or less	1·20 UA per hl and per degree + 10 UA per hl	0·70 UA per hl and per degree + 5 UA per hl

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

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
22.09 *(continued)*	C. III. a) 2. More than 2 litres	1·20 UA per hl and per degree	0·70 UA per hl and per degree
	b) Other, in containers holding:		
	1. 2 litres or less	1·20 UA per hl and per degree + 10 UA per hl	0·80 UA per hl and per degree + 5 UA per hl
	2. More than 2 litres	1·20 UA per hl and per degree	0·80 UA per hl and per degree
	IV. Vodka with an ethyl alcohol content of 45·2° or less and plum, pear or cherry brandy, in containers holding:		
	a) 2 litres or less	1·60 UA per hl and per degree + 10 UA per hl	1·30 UA per hl and per degree + 5 UA per hl
	b) More than 2 litres	1·60 UA per hl and per degree	1·30 UA per hl and per degree
	V. Other, in containers holding:		
	a) 2 litres or less	1·60 UA per hl and per degree + 10 UA per hl	(a)
	b) More than 2 litres	1·60 UA per hl and per degree	(a)
22.10	**Vinegar and substitutes for vinegar:**		
	A. Wine vinegar, in containers holding:		
	I. 2 litres or less	8 UA per hl (b)	—
	II. More than 2 litres	6 UA per hl (b)	—
	B. Other, in containers holding:		
	I. 2 litres or less	8 UA per hl	—
	II. More than 2 litres	6 UA per hl	—

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

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

Additional Notes

1. *For the purposes of subheadings 23.05 A and 23.06 A I, the following expressions shall have the meanings hereby assigned to them:*

   — *"total alcohol content": the sum of the actual and potential alcohol contents;*

   — *"actual alcohol content": the number of litres of alcohol contained in 100 kg of the product;*

   — *"potential alcohol content": the number of litres of alcohol capable of being produced by total fermentation of the sugars contained in 100 kg of the product.*

2. *For the purposes of subheading 23.07 B, the expression "milk products" means the products falling within headings Nos 04.01, 04.02, 04.03 and 04.04 and within subheadings 17.02 A and 17.05 A.*

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
23.01	**Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves:**		
	A. Flours and meals of meat and offals; greaves	4	Free
	B. Flours and meals of fish, crustaceans or molluscs.....	5	2
23.02	**Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:**		
	A. Of cereals:		
	I. Of maize or rice:		
	a) With a starch content not exceeding 35% by weight	21 (L)	—
	b) Other	21 (L)	—
	II. Of other cereals:		
	a) Of which the starch content does not exceed 28% by weight and of which the proportion that passes through a sieve with an aperture of 0·2 mm does not exceed 10% by weight or alternatively the proportion that passes through the sieve has an ash content, calculated on the dry product, equal to or more than 1·5% by weight	21 (L)	—
	b) Other	21 (L)	—
	B. Of leguminous vegetables	8	—

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
23.03	**Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues:**		
	A. Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product:		
	I. Exceeding 40% by weight	27 (L)	—
	II. Not exceeding 40% by weight	Free	Free
	B. Other:		
	I. Beet-pulp, bagasse and other waste of sugar manufacture	Free	Free
	II. Other	Free	Free
23.04	**Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils:**		
	A. Oil-cake and other residues resulting from the extraction of olive oil	Free (L)	—
	B. Other	Free	Free
23.05	**Wine lees; argol:**		
	A. Wine lees:		
	I. Having a total alcohol content not exceeding 10 litres of pure alcohol per 100 kg and a dry matter content not less than 25% by weight	Free (a)	—
	II. Other	1·60 UA per litre of total alcohol (a)	—
	B. Argol	Free	—
23.06	**Products of vegetable origin of a kind used for animal food, not elsewhere specified or included:**		
	A. Acorns, horse chestnuts and pomace or marc of fruit:		
	I. Grape marc:		
	a) Having a total alcohol content not exceeding 5·50 litres of pure alcohol per 100 kg and a dry matter content not less than 40% by weight	Free (a)	Free
	b) Other	1·60 UA per litre of total alcohol (a)	—
	II. Other	Free	Free
	B. Other	4	2

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

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

CHAPTER 24

TOBACCO

Heading number	Description	Rate of Duty	
		autonomous % or Levy (L)	conventional %
1	2	3	4
24.01	**Unmanufactured tobacco; tobacco refuse:**		
	A. Tobacco of a value, per package, not less than 280 UA per 100 kg net weight:		
	I. Flue cured Virginia type and light air cured Burley type (including Burley hybrids) (a)	15 with a max. of 70 UA per 100 kg net	14 with a max. of 45 UA per 100 kg net
	II. Other	15 with a max. of 70 UA per 100 kg net	15 with a max. of 70 UA per 100 kg net
	B. Other	30 with a min. of 29 UA and a max. of 42 UA per 100 kg net	23 with a min. of 28 UA and a max. of 33 UA per 100 kg net
24.02	**Manufactured tobacco; tobacco extracts and essences:**		
	A. Cigarettes	180	90
	B. Cigars	80	52
	C. Smoking tobacco	180	117
	D. Chewing tobacco and snuff	100	65
	E. Other, including agglomerated tobacco in the form of sheets or strip ..	40	26

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

SECTION V

MINERAL PRODUCTS

CHAPTER 25

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

Notes

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.

2. This Chapter does not cover:

   (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No 28.02);

   (b) Ferrous earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No 28.23);

   (c) Medicaments and other products of Chapter 30;

   (d) Perfumery, cosmetics or toilet preparations of heading No 33.06;

   (e) Road and paving setts, curbs and flagstones (heading No 68.01), mosaic cubes (heading No 68.02) and roofing, facing and damp course slates (heading No 68.03);

   (f) Precious or semi-precious stones (heading No 71.02);

   (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than 2·5 g each, of heading No 38.19; optical elements of sodium chloride (heading No 90.01); or

   (h) Writing or drawing chalks, tailors' or billiards chalks (heading No 98.05).

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
25.01	**Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:**		
	A. Common salt (including rock salt, sea salt and table salt) and pure sodium chloride, whether or not in aqueous solution:		
	I. For chemical transformation (separation of Na from Cl) for the manufacture of other products (a)	1 UA per 1 000 kg net	—

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

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No 25.15 or 25.16	Free	Free
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite):		
	A. Crude dolomite	Free	Free
	B. Calcined dolomite	4	2
	C. Agglomerated dolomite	5	2·5
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	Free	Free
25.20	Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry	Free	Free
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	Free	Free
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	4	3·5
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker	8	4
25.24	Asbestos	Free	Free
25.25	Meerschaum (whether or not in polished pieces) and amber; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet	Free	Free
25.26	Mica, including splittings; mica waste	Free	Free
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc:		
	A. Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing	Free	Free

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
25.27 *(continued)*	B. Natural steatite, crushed or powdered:		
	I. Talc in immediate packings of a net capacity of 1 kg or less	8	4
	II. Other	3	1
25.28	**Natural cryolite and natural chiolite**	Free	Free
25.29	**Natural arsenic sulphides**	Free	Free
25.30	**Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight**	Free	Free
25.31	**Felspar, leucite, nepheline and nepheline syenite; fluorspar:**		
	A. Fluorspar	3	2·5
	B. Other	Free	Free
25.32	**Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery**.....	Free	Free

CHAPTER 26

METALLIC ORES, SLAG AND ASH

Notes

1. This Chapter does not cover:

   (a) Slag and similar industrial waste prepared as macadam (heading No 25.17);

   (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No 25.19);

   (c) Basic slag of Chapter 31;

   (d) Slag wool, rock wool or similar mineral wools (heading No 68.07);

   (e) Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels and other waste and scrap, of precious metal (heading No 71.11); or

   (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of heading No 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No 28.50 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

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

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

CHAPTER 27

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

Notes

1. This Chapter does not cover:

   (a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No 27.11;

   (b) Medicaments falling within heading No 30.03; or

   (c) Mixed unsaturated hydrocarbons falling within heading No 33.01, 33.02, 33.04 or 38.07.

2. Heading No 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.

3. References in heading No 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

4. Heading No 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

Additional Notes *(a)*

1. *For the purposes of heading No 27.10:*

   A. *"Light oils" (subheading 27.10 A) means oils and preparations of which 90% or more by volume (including losses) distils at 210° C (ASTM D 86 method);*

   B. *"Special spirits" (subheading 27.10 A III a)) means light oils as defined in paragraph A above, not containing any anti-knock preparations, and with a difference of not more than 60° C between the temperatures at which 5% and 90% (including losses) distil by volume;*

   C. *"White spirit" (subheading 27.10 A III a) 1) means special spirits as defined in paragraph B above with a flash-point higher than 21° C by the Abel-Pensky method (b);*

   D *"Medium oils" (subheading 27.10 B) means oils and preparations of which less than 90% by volume (including losses) distils at 210° C and 65% or more by volume (including losses) distils at 250° C (ASTM D 86 method);*

   E. *"Kerosene" (subheading 27.10 B III a)) means medium oils as defined in paragraph D above with a flash-point higher than 21° C by the Abel-Pensky method (b);*

   F. *"Heavy oils" (subheading 27.10 C) means oils and preparations of which less than 65% by volume (including losses) distils at 250° C by the ASTM D 86 method or of which the distillation percentage at 250° C cannot be determined by that method;*

   G. *"Gas oils" (subheading 27.10 C I) means heavy oils as defined in paragraph F above of which 85% or more by volume (including losses) distils at 350° C (ASTM D 86 method);*

(a) Unless otherwise stated, the term "ASTM method" means the methods laid down by the American Society for Testing and Materials in the 1975 edition of standard definitions and specifications for petroleum and lubricating products.

(b) The term "Abel-Pensky method" means method DIN (Deutsche Industrienormen) 51755—März 1974 published by the DNA (Deutsche Normenausschuß), Berlin 15.

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

— *not exceeding that shown in line I of the following table when the sulphated ashes content is less than 1% by the ASTM D 874 method and the saponification index is less than 4 by the ASTM D 939-54 method;*

— *exceeding that shown in line II when the pour point is not less than 10° C by the ASTM D 97 method;*

— *exceeding that shown in line I but not exceeding that shown in line II when 25% or more by volume distils at 300° C by the ASTM D 86 method or, if less than 25% by volume distils at 300° C, when the pour point is higher than 10 C below zero by the ASTM D 97 method. These provisions apply only to oils having a diluted colour C of less than 2.*

Diluted colour C/Viscosity V concordance table

Colour		*0*	*0·5*	*1*	*1·5*	*2*	*2·5*	*3*	*3·5*	*4*	*4·5*	*5*	*5·5*	*6*	*6·5*	*7*	*7·5 and above*
Viscosity	*I*	*4*	*4*	*4*	*5·4*	*9*	*15·1*	*25·3*	*42·4*	*71·1*	*119*	*200*	*335*	*562*	*943*	*1580*	*2650*
V	*II*	*7*	*7*	*7*	*7*	*9*	*15·1*	*25·3*	*42·4*	*71·1*	*119*	*200*	*335*	*562*	*943*	*1580*	*2650*

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

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

This subheading covers only fuel oils of natural colour.

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

2. *For the purposes of heading No 27.11, the expressions "commercial propane" and "commercial butane" (subheading 27.11 B I) shall be taken to apply to products with a relative vapour pressure in the liquid state and at 37·8° C of not more than 24·5 bars by the ASTM D 1267 method.*

3. *For the purposes of heading No 27.12, the expression "crude petroleum jelly" (subheading 27.12 A) shall be taken to apply to petroleum jelly of a natural colour higher than 4·5 by the ASTM D 1500 method.*

4. *For the purposes of subheading 27.13 B I, the term "crude" shall be taken to apply to products:*

(a) with an oil content of 3·5 or higher by the ASTM D 721 method, if their viscosity at 100° C is lower than 9 centistokes by the ASTM D 445 method; or

(b) of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100° C is 9 centistokes or higher by the ASTM D 445 method.

5. *For the purposes of headings Nos 27.10, 27.11 and 27.12 and subheading 27.13 B, the term "specific process" shall be taken to apply to the following operations:*

(a) vacuum distillation;

(b) re-distillation by a very thorough fractionation process;

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolorisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

(g) polymersiation;

(h) alkylation;

(ij) isomerisation;

(k) (in respect of products of subheading 27.10 C only) desulphurisation with hydrogen resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);

(l) (in respect of products of heading No 27.10 only) deparaffining by a process other than filtering;

(m) (in respect of products of subheading 27.10 C only) treatment with hydrogen at a pressure of more than 20 atmospheres and a temperature of more than 250° C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheading 27.10 C III (e.g. hydrofinishing or decolorisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

(n) (in respect of products of subheading 27.10 C II only) atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300° C by the ASTM D 86 method. If 30 % or more by volume, including losses, of such products distils at 300° C by the ASTM D 86 method, the quantities of products which may be obtained during the atmospheric distillation and which fall within subheadings 27.10 A and 27.10 B shall be dutiable at the same rates as those provided for under subheading 27.10 C II c) according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process;

(o) (in respect of products of subheading 27.10 C III only) treatment by means of a high-frequency electrical brush-discharge.

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

6. *The quantities of products which may be obtained during chemical transformation, or during preparatory treatment which may be necessary by reason of technical requirements, and which fall within heading or subheadings Nos 27.07 B I, 27.10, 27.11, 27.12, 27.13 B, 27.14 C, 29.01 A I, 29.01 B II a) and 29.01 D I a) shall be dutiable at the same rates as those provided for in respect of products "for other purposes", according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to such products falling within headings or subheadings Nos 27.10, 27.11, 27.12 and 27.13 B which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or further chemical transformation.*

7. *Subheading 27.10 C III c) covers only oils to be mixed with other oils, with the products of heading No 38.14 or with thickeners in order to produce oils, greases or lubricating preparations, by enterprises which, because of the plant with which they are equipped, cannot claim exemption from customs duty under the terms of Additional Note 5 above relating to heading No 27.10, and which process such oils for resale in plants equipped with all the following:*

   — *at least two storage tanks for the basic oils in bulk;*

   — *at least one mixing tank, with power-driven mixing equipment, with or without heating equipment, and with provision for the incorporation of additives; and*

   — *packaging equipment.*

These last three requirements concerning plant equipment are also applicable when the mixing is carried out in rented plants of by a subcontractor.

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

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

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) Total suspension for an indefinite period.
(c) See Additional Note 6.
(d) Duty rate reduced to 6% (suspension) for an indefinite period.

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

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) Total suspension for an indefinite period.
(c) See Additional Note 6.
(p) Duty rate reduced to 3·5% (suspension) for an indefinite period.
(e) Duty rate reduced to 4% (suspension) for an indefinite period.
(f) Duty rate reduced to 7% (suspension) for an indefinite period.

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

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) Total suspension for an indefinite period.
(c) See Additional Note 6.
(d) See Annex.

SECTION VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

Notes

1. (a) Goods (other than radio-active ores) answering to a description in heading No 28.50 or 28.51 are to be classified in those headings and in no other heading of the Tariff.

   (b) Subject to paragraph (a) above, goods answering to a description in heading No 28.49 or 28.52 are to be classified in those headings and in no other heading of this Section.

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

CHAPTER 28

INORGANIC CHEMICALS; ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE EARTH METALS, OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES

Notes

1. Except where their context or these Notes otherwise require, the headings of this Chapter are to be taken to apply only to:

   (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;

   (b) Products mentioned in (a) above dissolved in water;

   (c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;

   (d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport;

   (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use.

2. In addition to dithionites stabilised with organic substances and to sulphoxylates (heading No 28.36), carbonates and percarbonates of inorganic bases (heading No 28.42), cyanides and complex cyanides of inorganic bases (heading No 28.43), fulminates, cyanates and thiocyanates, of inorganic bases (heading No 28.44), organic products included in heading Nos 28.49 to 28.52 and metal and non-metal carbides (heading No 28.56), only the following compounds of carbon are also to be classified in the present Chapter:

   (a) Oxides of carbon; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No 28.13);

   (b) Oxyhalides of carbon (heading No 28.14);

(c) Carbon disulphide (heading No 28.15);

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanato-diamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No 28.48);

(e) Solid hydrogen peroxide (heading No 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No 28.58) other than calcium cyanamide, containing not more than 25% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).

3. This Chapter does not cover:

(a) Sodium chloride or other mineral products falling within Section V;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above;

(c) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31;

(d) Inorganic products of a kind used as luminophores, falling within heading No 32.07;

(e) Artificial graphite (heading No 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No 38.17; ink removers put up in packings for sale by retail, of heading No 38.19; cultured crystals (other than optical elements) weighing not less than 2·5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No 38.19;

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos 71.02 to 71.04), and precious metals falling within Chapter 71;

(g) The metals, whether or not chemically pure, falling within any heading of Section XV; or

(h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No 90.01).

4. Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No 28.13.

5. Headings Nos 28.29 to 28.48 inclusive are to be taken to apply only to metallic or ammonium salts or peroxysalts Except where the context otherwise requires, double or complex salts are to be classified in heading No 28.48

6. Heading No 28.50 is to be taken to apply only to:

(a) The following fissile chemical elements and isotopes: natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;

(b) The following radio-active chemical elements: technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;

(c) All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV;

(d) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together;

(e) Alloys (other than ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds;

(f) Nuclear reactor cartridges, spent or irradiated.

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

7. Heading No 28.55 is to be taken to include ferro-phosphorus containing 15% or more by weight of phosphorus and phosphor copper containing more than 8% by weight of phosphorus.

8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No 38.19.

Additional Note

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

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

(a) For iodine other than crude:
— Free until 31 December 1977;
— 15% from 1 January 1978.

(b) See Annex.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
28.05 *(continued)*	A. II. Potassium	9	7·2
	III. Lithium	9	5·6
	IV. Caesium and rubidium	5	4
	B. Alkaline-earth metals	11	8·8
	C. Rare earth metals, yttrium and scandium and intermixtures or interalloys thereof:		
	I. Intermixtures or interalloys	18	14·4
	II. Other	5	3·2
	D. Mercury:		
	I. In flasks of a net capacity of 34·5 kg (standard weight), of a f.o.b. value, per flask, not exceeding 224 UA	8·40 UA per flask	6·72 UA per flask
	II. Other	Free	Free
	II. INORGANIC ACIDS AND OXYGEN COMPOUNDS OF NON-METALS		
28.06	**Hydrochloric acid and chlorosulphuric acid**	12	9·6
28.07	**Sulphur dioxide**	15	12
28.08	**Sulphuric acid; oleum**	4	3·2
28.09	**Nitric acid; sulphonitric acids**	15	9·6
28.10	**Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)**	14	13·2
28.11	**Arsenic trioxide, arsenic pentoxide and acids of arsenic:**		
	A. Arsenic trioxide	8	6·4
	B. Arsenic pentoxide and acids of arsenic	11	8·8
28.12	**Boric oxide and boric acid**	8	4·8
28.13	**Other inorganic acids and oxygen compounds of non-metals (excluding water):**		
	A. Hydrofluoric acid	13	8
	B. Sulphuric anhydride	8	6·4
	C. Nitrogen oxides	11	7·2
	D. Carbon dioxide	15	9·6
	E. Silicon dioxide	10	6·4
	F. Other	12	8

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

(a) Duty rate reduced to 5·5% (suspension) for an indefinite period.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
28.21	**Chromium oxides and hydroxides**	15	13·4
28.22	**Manganese oxides:**		
	A. Manganese dioxide	12	8
	B. Other	15	12
28.23	**Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3**	10	6·4
28.24	**Cobalt oxides and hydroxides**	10	6·4
28.25	**Titanium oxides**	15	9·6
28.26	**Tin oxides (stannous oxide and stannic oxide)**	11	8·8
28.27	**Lead oxides; red lead and orange lead**	13	12·2
28.28	**Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:**		
	A. Hydrazine and hydroxylamine and their inorganic salts	15	9·6
	B. Lithium oxide and hydroxide	13	8
	C. Calcium oxide, hydroxide and peroxide:		
	I. Oxide and hydroxide	10	6·4
	II. Peroxide	13	10·4
	D. Beryllium oxide and hydroxide	10	8
	E. Nickel oxides and hydroxides	Free	Free
	F. Molybdenum oxides and hydroxides	13	8
	G. Tungsten oxides and hydroxides	8	6·4
	H. Vanadium oxides and hydroxides:		
	I. Vanadic pentoxide	9	5·6
	II. Other	12	8
	IJ. Zirconium oxide and germanium oxides	10	8
	K. Copper oxides and hydroxides:		
	I. Oxides	5	4
	II. Hydroxides	12	9·6
	L. Mercury oxides	7	5·6
	M. Other	14	11·2

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

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

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
	VI. MISCELLANEOUS		
28.49	**Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined:**		
	A. Colloidal precious metals:		
	I. Silver	10	8
	II. Other	8	4·8
	B. Amalgams of precious metals	12	8
	C. Salts and other compounds, inorganic or organic, of precious metals:		
	I. Of silver	12	9·6
	II. Of other precious metals	5	3·2
28.50	**Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds:**		
	A. Fissile chemical elements and isotopes; compounds, alloys, dispersions and cermets, containing such elements or isotopes, including spent or irradiated nuclear reactor cartridges (EURATOM)	Free	(a)
	B. Other (b)	Free	(a)
28.51	**Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No 28.50:**		
	A. Deuterium, heavy water and other compounds of deuterium; hydrogen and compounds thereof, enriched in deuterium; mixtures and solutions containing these products	10	—
	B. Other	15	9·6
28.52	**Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together:**		
	A. Of thorium or of uranium depleted in U 235, whether or not mixed together (EURATOM)	Free	(a)
	B. Other	6	4

(a) See Annex.

(b) ex B: Artificial radio-active isotopes and their compounds (EURATOM).

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

CHAPTER 29

ORGANIC CHEMICALS

Notes

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to:

   (a) Separate chemically defined organic compounds, whether or not containing impurities;

   (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);

   (c) The products of headings Nos 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No 29.43, or the products of heading No 29.44, whether or not chemically defined;

   (d) Products mentioned in (a), (b) or (c) above dissolved in water;

   (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;

   (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;

   (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;

   (h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

2. This Chapter does not cover:

   (a) Goods falling within heading No 15.04 or glycerol (heading No 15.11);

   (b) Ethyl alcohol (heading No 22.08 or 22.09);

   (c) Methane and propane (heading No 27.11);

   (d) The compounds of carbon mentioned in Note 2 of Chapter 28;

   (e) Urea (heading No 31.02 or 31.05 as the case may be);

   (f) Colouring matter of vegetable or animal origin (heading No 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No 32.09);

   (g) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks, or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cm^3 (heading No 36.08);

   (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No 38.17; ink removers put up in packings for sale by retail, of heading No 38.19; or

   (ij) Optical elements, for example, of ethylenediamine tartrate (heading No 90.01).

3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.

4. *Unless otherwise stipulated in the subheadings of headings* Nos 29.03 to 29.05, 29.07 to 29.10, 29.12 to 29.21, inclusive, *and 29.22 and 29.23,* any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphohalogenated derivatives).

   Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No 29.30.

5. (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters.

   (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.

   (c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.

   (d) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.

   (e) Halides of carboxylic acids are to be classified with the corresponding acids.

6. The compounds of headings Nos 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

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

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

Additional Note

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

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

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

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
29.07 *(continued)*	C. II. Dinitrocresols; trinitro-*m*-cresol	16	12·8
	III. Other	18	14·4
	D. Mixed derivatives	18	14·4
	IV. ETHERS, ALCOHOL PEROXIDES, ETHER PEROXIDES, EPOXIDES WITH A THREE OR FOUR MEMBER RING, ACETALS AND HEMIACETALS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.08	**Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**		
	A. Ethers:		
	I. Acyclic:		
	a) Diethyl ether and dichlorodiethyl ethers	25	17·5
	b) Other	17	13·6
	II. Cyclanic, cyclenic and cycloterpenic	17	13·6
	III. Aromatic:		
	a) 4-*tert*Butyl-3-methoxy-1-methyl-2,6-dinitrobenzene (musk ambrette)	13	10·4
	b) Diphenyl ether	17	13·6
	c) Other	16	12·8
	B. Ether-alcohols:		
	I. Acyclic	20	16
	II. Cyclic	14	11·2
	C. Ether-phenols and ether-alcohol-phenols:		
	I. Guaiacol; potassium guaiacolsulphonate	19	15·2
	II. Other	15	12
	D. Alcohol peroxides and ether peroxides	17	11·2
29.09	**Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	18	15·8
29.10	**Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**		
	A. Piperonyl butoxide	13	10·4
	B. Other	18	14·4

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

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
29.16 *(continued)*	C. Carboxylic acids with aldehyde or ketone function:		
	I. Dehydrocholic acid (3,7,12-trioxo-5-*beta*-cholanic acid) and its salts	13	10·4
	II. Ethyl acetoacetate and its salts	20	16
	III. Other	17	13·6
	D. Other single or complex oxygen-function carboxylic acids	17	13·6
	VIII. INORGANIC ESTERS AND THEIR SALTS, AND THEIR HALOGENATED, SULPHONATED, NITRATED OR NITROSATED DERIVATIVES		
29.17	**Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	18	14·4
29.18	**Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**		
	A. Ethane-1,2-diol dinitrate (ethylene glycol dinitrate), mannitol hexanitrate, glycerol trinitrate and pentaerythritol tetranitrate (penthrite)	15	12
	B. 3-Oxapentane-1,5-diol dinitrate (digol dinitrate)	15	12.
	C. Other	17	13·6
29.19	**Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives:**		
	A. Inositol hexaphosphoric acid (phytic acid), inositol hexaphosphates (phytates) and lactophosphates	15	12
	B. Tributyl phosphates, triphenyl phosphate, tritolyl phosphates, trixylyl phosphates and trichloroethyl phosphates	15	11·2
	C. Other	17	13·6
29.20	**Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	18	14·4
29.21	**Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives**	17	13·6
	IX. NITROGEN-FUNCTION COMPOUNDS		
29.22	**Amine-function compounds:**		
	A. Acyclic monoamines:		
	I. Methylamine and di- and trimethylamine, and their salts	16	12·8
	II. Diethylamine and its salts	11	8·8
	III. Other	14	11·2

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
29.23 *(continued)*	D. III. Glutamic acid and its salts	19	(a)
	IV. Glycine	17	11·2
	V. Other	17	13·6
	E. Amino-alcohol-phenols; amino-acid-phenols; other single or complex oxygen-function amino-compounds	17	13·6
29.24	**Quaternary ammonium salts and hydroxides; lecithins and other phospho-aminolipins:**		
	A. Lecithins and other phosphoaminolipins	14	8·8
	B. Other	17	13·6
29.25	**Carboxyamide-function compounds; amide-function compounds of carbonic acid:**		
	A. Acyclic amides:		
	I. Asparagine and its salts:		
	a) Asparagine	14	11·2
	b) Asparagine salts	17	13·6
	II. Other	18	14·4
	B. Cyclic amides:		
	I. Ureines:		
	a) 4-Ethoxyphenylurea (dulcin)	12	9·6
	b) Other	15	12
	II. Ureides:		
	a) 5-Ethyl-5-phenylbarbituric acid (phenobarbital) and its salts	22	17·6
	b) 5,5-Diethylbarbituric acid (barbital) and its salts	19	15·2
	c) Other	17	13·6
	III. Other cyclic amides:		
	a) Diethylaminoacet-2',6'-xylidide (lidocaine)	17	12
	b) Other	17	13·6
29.26	**Carboxyimide-function compounds (including ortho-benzoicsulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine):**		
	A. Imides:		
	I. ortho-Benzoicsulphimide (saccharin) and its salts	15	12
	II. Other	17	13·6
	B. Imines:		
	I. Aldimines	18	14·4
	II. Other imines:		
	a) Hexamethylenetetramine	18	14·4
	b) Trimethylenetrinitramine (hexogen)	11	8·8
	c) Other	17	13·6

(a) See Annex.

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
29.35 *(continued)*	M. Santonin	13	8
	N. Coumarin, methylcoumarin and ethylcoumarin	18	14·4
	O. Phenolphthalein	18	14·4
	P. 1-Methyl-4-(*N*-phenyl-2-thenylamino)piperidine (thenalidine) and its tartrates and maleates; 10-[2-(1-Methyl-2-piperidyl)ethyl]-2-methylthiophenothiazine (thioridazine) and its salts; 4-(3-Hydroxyphenyl)-1-methyl-4-propionylpiperidine hydrochloride (ketobemidone hydrochloride); 2-(1-Naphthylmethyl)-2-imidazoline hydrochloride (naphazoline hydrochloride) and 2-(1-naphthylmethyl)-2-imidazoline nitrate (naphazoline nitrate); 2-[*N*-(3-Hydroxyphenyl)-*p*-toluidinomethyl]-2-imidazoline (phentolamine); 4-Butyl-1,2-diphenylpyrazolidine-3,5-dione (phenylbutazone); 5-(3-Dimethylaminopropyl)-10,11-dihydrodibenz[*b*,*f*]azepine hydrochloride (imipramine hydrochloride); O,O-Diethyl O-6methyl-2-*iso*propylpyrimidin-4-yl phosphorothioate (diazinon); 2-Chloro-4,6-bis(ethylamino)-1,3,5-triazine (simazine); 2-Chloro-4-ethylamino-6-*iso*propylamino-1,3,5-triazine (atrazine); (+)-3-Methoxy-*N*-methylmorphinan (dextromethorphan) and its salts; 6-Allyl-5,7-dihydrobenz[*c*,*e*]azepine (azapetine) and its salts; 7-Chloro-2-methylamino-5-phenylbenzo-3*H*-1,4-diazepine 4-oxide (chlordiazepoxide) and its salts; *N-iso*Nicotinoyl-*N'-iso*propylhydrazine (iproniazid); 1,2,3,4-Tetrahydro-2-methyl-9-phenyl-2-azafluorene (phenindamine) and its salts; 3-Dimethylcarbamoyloxy-1-methylpyridinium bromide (pyridostigmine bromide); 2-Chloro-10-(3-dimethylaminopropylidene)-9-thiaanthracene (chlorprothixene); 2-Benzyl-2-imidazoline hydrochloride (tolazoline hydrochloride); 2-Chloro-4,6-bis(*iso*propylamino)-1,3,5-triazine (propazine); 2-Ethylthio-10-[3-4-methylpiperazin-1-yl)propyl]phenothiazine (thiethylperazine); Halogenated quinoline derivatives; Quinoline-carboxylic acid derivatives	16	8·4
	Q. Other	16	10·4
29.36	**Sulphonamides**	18	11·2
29.37	**Sultones and sultams**	17	13·6
	XI. PROVITAMINS, VITAMINS, HORMONES AND ENZYMES, NATURAL OR REPRODUCED BY SYNTHESIS		
29.38	**Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:**		
	A. Provitamins, unmixed, whether or not in aqueous solution	14	7·1

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
29.38 *(continued)*	B. Vitamins, unmixed, whether or not in aqueous solution:		
	I. Vitamins A	9	4·5
	II. Vitamins B_2, B_3, B_6, B_{12} and H	9	5·8
	III. Vitamin B_9	18	14·4
	IV. Vitamin C	12	9·6
	V. Other vitamins	14	9·1
	C. Natural concentrates of vitamins:		
	I. Natural concentrates of vitamins A + D	9	5·6
	II. Other	14	11·2
	D. Intermixtures, whether or not in any solvent; non-aqueous solutions of provitamins or vitamins	18	11·7
29.39	**Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:**		
	A. Adrenaline	17	13·6
	B. Insulin	16	12·8
	C. Pituitary (anterior) and similar hormones:		
	I. Gonadotrophic hormones	11	8·8
	II. Other	15	12
	D. Adrenal (cortex) hormones:		
	I. Cortisone and hydrocortisone, and their acetates; prednisone and prednisolone	11	8·8
	II. Other	14	11·2
	E. Other hormones and other steroids	14	11·2
29.40	Enzymes	13	10·4
	XII. GLYCOSIDES AND VEGETABLE ALKALOIDS, NATURAL OR REPRODUCED BY SYNTHESIS, AND THEIR SALTS, ETHERS, ESTERS AND OTHER DERIVATIVES		
29.41	**Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:**		
	A. Digitalis glycosides	12	9·6
	B. Glycyrrhizic acid and glycyrrhizates	11	8·8
	C. Rutin and its derivatives	18	14·4
	D. Other	14	11·2

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

CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes

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

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

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

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

   (A) As unmixed products:

      (1) Unmixed products dissolved in water;

      (2) All goods falling in Chapter 28 or 29; and

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

   (B) As products which have been mixed:

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

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

      (3) Salts and concentrates obtained by evaporating natural mineral waters.

2. The headings of this Chapter are to be taken not to apply to:

   (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No 33.05);

   (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading No 33.06, or

   (c) Soap or other products of heading No 34.01 containing added medicaments.

3. Heading No 30.05 is to be taken to apply, and to apply only, to:

   (a) Sterile surgical catgut and similar sterile suture materials;

   (b) Sterile laminaria and sterile laminaria tents;

   (c) Sterile absorbable surgical haemostatics;

   (d) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;

   (e) Blood-grouping reagents;

   (f) Dental cements and other dental fillings; and

   (g) First-aid boxes and kits.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
30.01	**Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included:**		
	A. Glands or other organs, dried:		
	I. Powdered	10	8
	II. Not powdered	8	6·4
	B. Other	11	8·8
30.02	**Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products:**		
	A. Antisera and vaccines	15	9·6
	B. Microbial cultures	17	13·6
	C. Other	14	11·2
30.03	**Medicaments (including veterinary medicaments):**		
	A. Not put up in forms or in packings of a kind sold by retail:		
	I. Containing iodine or iodine compounds	29	20·3
	II. Other:		
	a) Containing penicillin, streptomycin or their derivatives:		
	1. Containing penicillin or its derivatives	17	13·2
	2. Other	17	11·2
	b) Other	15	7·8
	B. Put up in forms or in packings of a kind sold by retail:		
	I. Containing iodine or iodine compounds	34	23·8
	II. Other:		
	a) Containing penicillin, streptomycin or their derivatives	22	17·6
	b) Other	20	10·4
30.04	**Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 3 to this Chapter**	17	11·2
30.05	**Other pharmaceutical goods**	15	12

CHAPTER 31

FERTILISERS

Notes

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

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

      (i) Sodium nitrate containing not more than 16·3 % by weight of nitrogen;

      (ii) Ammonium nitrate, whether or not pure;

      (iii) Ammonium sulphonitrate, whether or not pure;

      (iv) Ammonium sulphate, whether or not pure;

      (v) Calcium nitrate containing not more than 16 % by weight of nitrogen;

      (vi) Calcium nitrate-magnesium nitrate, whether or not pure;

      (vii) Calcium cyanamide containing not more than 25 % by weight of nitrogen, whether or not treated with oil;

      (viii) Urea, whether or not pure.

   (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

   (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

   (D) Liquid fertilisers consisting of the goods of subparagraphs 1 (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.

2. Heading No 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No 31.05:

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

      (i) Basic slag;

      (ii) Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;

      (iii) Superphosphates (single, double or triple);

      (iv) Calcium hydrogen phosphate containing not less than 0·2 % by weight of fluorine.

   (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

   (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

3. Heading No 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No 31.05:

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

      (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinite);

      (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;

      (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;

      (iv) Potassium sulphate containing not more than 52 % by weight of K_2O;

      (v) Magnesium sulphate-potassium sulphate containing not more than 30 % by weight of K_2O.

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No 31.05.

5. For the purposes of the quantitative criteria specified in Notes 1 (A), 2 (A) and 3 (A) above, the calculation is to be made on the dry anhydrous product.

6. This Chapter does not cover:

(a) Animal blood of heading No 05.15;

(b) Separate chemically defined compounds (other than those answering to the descriptions in Note 1 (A), 2 (A), 3 (A) or 4 above); or

(c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2·5 g each, of heading No 38.19; optical elements of potassium chloride (heading No 90.01).

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
31.05 *(continued)*	A. II. Containing the two fertilising substances: nitrogen and phosphorus:		
	a) Monoammonium and diammonium orthophosphates and mixtures thereof	7	6·6
	b) Containing phosphates and nitrates	7	6·6
	c) Other:		
	1. With a nitrogen content exceeding 10% by weight	10	8
	2. Other	7	4·8
	III. Containing the two fertilising substances: nitrogen and potassium:		
	a) Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of the latter element may be as high as 44%), of a total nitrogen content not exceeding 16·3% by weight (a)	10	Free
	b) Other:		
	1. With a nitrogen content exceeding 10% by weight	10	8
	2. Other	7	4·8
	IV. Other:		
	a) With a nitrogen content exceeding 10% by weight	10	8
	b) Other	4	3·2
	B. Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg	11	8·8

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

CHAPTER 32

TANNING AND DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, COLOURS, PAINTS AND VARNISHES; PUTTY, FILLERS AND STOPPINGS; INKS

Notes

1. This Chapter does not cover:

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

   (b) Tannates and other tanning derivatives of products falling within heading Nos 29.38 to 29.42, 29.44 or 35.01 to 35.04.

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

3. Heading Nos 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No 32.09.

4. Heading No 32.09 is to be taken to include solutions (other than collodions) consisting of any of the products specified in heading Nos 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50% of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading No 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of:

   (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder; or

   (b) Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

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

(a) Duty rate reduced to 3% (suspension) for an indefinite period.
(b) Duty rate reduced to 4% in respect of eucalyptus tanning extracts, within the limits of an annual tariff quota of 250 metric tons to be granted by the competent authorities of the E.C.

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
32.07 *(continued)*	B. Preparations mentioned in Note 3 to this Chapter	16	12·8
	C. Inorganic products of a kind used as luminophores	12	8
32.08	**Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes:**		
	A. Prepared pigments, prepared opacifiers and prepared colours	15	12
	B. Vitrifiable enamels and glazes	16	10·4
	C. Liquid lustres and similar products; engobes (slips)	13	8
	D. Glass frit and other glass, in the form of powder, granules or flakes	8	4·8
32.09	**Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail:**		
	A. Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media:		
	I. Pearl essence	16	12·8
	II. Other	19	12
	B. Stamping foils	17	11·2
	C. Dyes or other colouring matter in forms or packings of a kind sold by retail	16	12·8
32.10	**Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories**	22	14·4
32.11	**Prepared driers**	17	11·2
32.12	**Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements**	11	7·2
32.13	**Writing ink, printing ink and other inks:**		
	A. Writing or drawing ink	15	12
	B. Printing ink	18	11·2
	C. Other inks	16	12·8

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

Notes

1. This Chapter does not cover:

   (a) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, of heading No 22.09;

   (b) Soap and other products falling within heading No 34.01; or

   (c) Spirits of turpentine or other products falling within heading No 38.07.

2. Heading No 33.06 is to be taken to apply, *inter alia*, to:

   (a) Prepared room deodorisers, whether or not perfumed;

   (b) Products, whether or not mixed (other than those of heading No 33.05), suitable for use as perfumery cosmetics, or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
33.01	**Essential oils (terpeneless or not); concretes and absolutes; resinoids:**		
	A. Essential oils, not terpeneless:		
	I. Of citrus fruit	12	11
	II. Other:		
	a) Geranium, clove, niaouli and ylang-ylang oils	5	3·2
	b) Other	Free	(a)
	B. Essential oils, terpeneless:		
	I. Of citrus fruit	12	12
	II. Other	10	6·4
	C. Resinoids	7	5·6
33.02	**Terpenic by-products of the deterpenation of essential oils**	10	6·4
33.03	**Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration**	9	7·2
33.04	**Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries**	10	8

(a) See Annex.

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

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING AND SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES AND "DENTAL WAXES"

Notes

1. This Chapter does not cover:

   (a) Separate chemically defined compounds; or

   (b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No 33.06).

2. For the purposes of heading No 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and other products falling within heading No 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No 34.05 as "scouring powders and similar preparations".

3. The reference in heading No 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.

4. In heading No 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:

   (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;

   (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and

   (C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes and containing fats, resins, mineral substances or other materials.

   The heading is to be taken not to apply to:

   (a) Waxes falling within heading No 27.13; or

   (b) Separate animal waxes and separate vegetable waxes, merely coloured.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
34.01	**Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap**	19	12
34.02	**Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap**	17	12

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
34.03	**Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals:**		
	A. Containing petroleum oils or oils obtained from bituminous minerals..	10	6·4
	B. Other	10	6·4
34.04	**Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents**.....	12	8
34.05	**Polishes and creams, for footwear, furniture or floors, metal polishes, scouring powders and similar preparations, but excluding prepared waxes falling within heading No 34.04**.....	15	9·6
34.06	**Candles, tapers, night-lights and the like**.....	16	12·8
34.07	**Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horseshoe shapes, sticks and similar forms**.....	16	10·4

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; GLUES

Notes

1. This Chapter does not cover:

   (a) Protein substances put up as medicaments (heading No 30.03); or

   (b) Gelatin postcards and other products of the printing industry (Chapter 49).

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

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

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) Entry under this subheading of albumins to be rendered unfit for human consumption is subject to conditions to be determined by the competent authorities.
(c) The *ad valorem* duty is substituted by a specific tax established in accordance with the provisions of Council Regulation (EEC) No 2783/75.

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

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS; CERTAIN COMBUSTIBLE PREPARATIONS

Notes

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.

2. Heading No 36.08 is to be taken to apply only to:

   (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;

   (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm^3; and

   (c) Resin torches, firelighters and the like.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
36.01	**Propellent powders:**		
	A. Black powder (gun powder)	8	6·4
	B. Other	11	8·8
36.02	**Prepared explosives, other than propellent powders**	16	12·8
36.03	**Mining, blasting and safety fuses**	15	9·6
36.04	**Percussion and detonating caps; igniters; detonators**	24	19·2
36.05	**Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets):**		
	A. Amorces in strips or rolls for lighters, miners' lamps and the like	13	10·4
	B. Other	18	11·2
36.06	**Matches (excluding Bengal matches)**	14	11·2
36.07	**Ferro-cerium and other pyrophoric alloys in all forms**	15	9·6
36.08	**Other combustible preparations and products**	19	15·2

CHAPTER 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

Notes

1. This Chapter does not cover waste or scrap materials.

2. Heading No 37.08 is to be taken to apply only to:

   (a) Chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and

   (b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.

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

Additional Notes

1. *In the case of sound films imported in two bands (the band bearing only the images and the band used for recording the sound), each band is to be classified in its appropriate heading.*

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	21	13·6
37.02	Film in rolls, sensitised, unexposed, perforated or not:		
	A. Of a width of 35 mm or less:		
	I. Microfilm; film for radiography and the graphic arts	20	12·8
	II. Other	20	8
	B. Of a width of more than 35 mm	20	12·8
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	23	14·4
37.04	Sensitised plates and film, exposed but not developed, negative or positive:		
	A. Cinematograph film:		
	I. Negatives; intermediate positives	Free	Free
	II. Other positives	2·35 UA per 100 metres	1·52 UA per 100 metres
	B. Other	Free	Free

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
37.05	**Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive:**		
	A. Microfilm	5	4
	B. Other	12	8
37.06	**Cinematograph film, exposed and developed, consisting only of sound track, negative or positive**	Free	(a)
37.07	**Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive:**		
	A. Negatives; intermediate positives	Free	Free
	B. Other positives:		
	I. Newsreels	2·25 UA per 100 metres	1·57 UA per 100 metres
	II. Other, of a width of:		
	a) Less than 10 mm	0·50 UA per 100 metres	0·32 UA per 100 metres
	b) 10 mm or more, but less than 34 mm	3·50 UA per 100 metres	2·80 UA per 100 metres
	c) 34 mm or more, but less than 54 mm	5 UA per 100 metres	3·20 UA per 100 metres
	d) 54 mm or more	5 UA per 100 metres	4 UA per 100 metres
37.08	**Chemical products and flash light materials, of a kind and in a form suitable for use in photography**	15	9·6

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS

Notes

1. This Chapter does not cover:

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

(1) Artificial graphite (heading No 38.01);

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

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

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

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

(c) Medicaments (heading No 30.03).

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

(a) Cultured crystals (other than optical elements) weighing not less than 2·5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals;

(b) Fusel oil;

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

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

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

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
38.03	**Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products:**		
	A. Activated carbon	16	10·4
	B. Other	14	8·8
38.04	**Ammoniacal gas liquors and spent oxide produced in coal gas purification**	4	3·2
38.05	**Tall oil:**		
	A. Crude	4	Free
	B. Other	7	5·6
38.06	**Concentrated sulphite lye**	9	7·2
38.07	**Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol):**		
	A. Gum spirits of turpentine	5	4
	B. Spirits of sulphate turpentine; crude dipentene	7	4
	C. Other	7	4·8
38.08	**Rosin and resin acids, and derivatives thereof other than ester gums included in heading No 39.05; rosin spirit and rosin oils:**		
	A. Rosin, including "brais résineux"	6	5
	B. Rosin spirits and rosin oils	7	4·8
	C. Other	10	6·4
38.09	**Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No 38.18); wood creosote; wood naphtha; acetone oil:**		
	A. Wood tar	4	2·4
	B. Wood naphtha	16	12·8
	C. Other	8	6·4
38.10	**Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products**	8	6·4

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
38.11	**Disinfectants, insecticides, fungicides, herbicides, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):**		
	A. Sulphur put up in forms for sale by retail or in immediate packings of a net capacity of 1 kg or less	9	7·2
	B. Preparations based on copper compounds	8	6·4
	C. Other	15	9·6
38.12	**Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries:**		
	A. Prepared glazings and prepared dressings:		
	I. With a basis of amylaceous substances, containing by weight of those substances:		
	a) Less than 55%	18·8 + vc	13 + vc with a max. of 20
	b) 55% or more but less than 70%	18·8 + vc	13 + vc with a max. of 20
	c) 70% or more but less than 83%	18·8 + vc	13 + vc with a max. of 20
	d) 83% or more	18·8 + vc	13 + vc with a max. of 20
	II. Other	14	8·8
	B. Prepared mordants	14	11·2
38.13	**Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes:**		
	A. Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials	14	11·2
	B. Preparations of a kind used as cores or coatings for welding electrodes and rods	9	5·6
	C. Other	9	7·2

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
38.14	**Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:**		
	A. Anti-knock preparations based on tetraethyl-lead ("ethyl fluid")	19	13
	B. Other:		
	I. For lubricants:		
	a) Containing petroleum oils or oils obtained from bituminous minerals	13	8
	b) Other	16	9
	II. Anti-knock preparations based on tetramethyl-lead, on ethylmethyl-lead or on mixtures of tetraethyl-lead and tetramethyl-lead	17	9
	III. Other	17	9
38.15	**Prepared rubber accelerators**	16	10·4
38.16	**Prepared culture media for development of micro-organisms**	11	7·2
38.17	**Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades**	15	12
38.18	**Composite solvents and thinners for varnishes and similar products**	18	11·2
38.19	**Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:**		
	A. Fusel oil; dippel's oil.....	7	5·6
	B. Naphthenic acids	6	4
	C. Water-insoluble salts of naphthenic acids; esters of naphthenic acids....	12	8
	D. Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts.....	14	8·8
	E. Mixed alkylbenzenes and mixed alkylnaphthalenes.....	13	10·4
	F. Ion exchangers:		
	I. Based on sulphonated carbon, or of natural mineral substances....	9	7·2
	II. Other	14	11·2
	G. Catalysts	14	11·2
	H. Getters for vacuum tubes.....	12	9·6
	IJ. Non-agglomerated mixtures of metal carbides	12	8

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
38.19 *(continued)*	K. Refractory cements, mortars and similar compositions	4	3·2
	L. Alkaline iron oxide for the purification of gas	9	7·2
	M. Carbonaceous pastes for electrodes	10	8
	N. Accumulator compounds based on cadmium oxide or nickel hydroxide	15	12
	O. Carbon (other than that falling within subheading 38.01 A) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures	6	4·8
	P. Preparations known as "liquids for hydraulic transmission" (for example, hydraulic brake fluids) not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals	18	12·8
	Q. Foundry core binders based on synthetic resins	18	12·8
	R. Anti-rust preparations containing amines as active elements	18	12·8
	S. Chemical elements referred to in Note 2 (g) to this Chapter	9	14·4
	T. Sorbitol, other than that falling within subheading 29.04 C III:		
	I. In aqueous solution:		
	a) Containing 2% or less by weight of mannitol, calculated on the sorbitol content	12 + vc	—
	b) Other	12 (a) + vc	—
	II. Other:		
	a) Containing 2% or less by weight of mannitol, calculated on the sorbitol content	12 + vc	—
	b) Other	12 (a) + vc	—
	U. Other	18	14·4

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

SECTION VII

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

CHAPTER 39

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

Notes

1. This Chapter does not cover:

   (a) Stamping foils of heading No 32.09;

   (b) Artificial waxes (heading No 34.04);

   (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;

   (d) Saddlery or harness (heading No 42.01) or travel goods, handbags or other receptacles falling within heading No 42.02;

   (e) Plaits, wickerwork or other articles falling within Chapter 46;

   (f) Goods falling within Section XI (textiles and textile articles);

   (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;

   (h) Imitation jewellery falling within heading No 71.16;

   (ij) Articles falling within Section XVI (machines and mechanical or electrical appliances);

   (k) Parts of aircraft or vehicles falling within Section XVII;

   (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;

   (m) Articles falling within Chapter 91 (for example, clock or watch cases);

   (n) Musical instruments or parts thereof or other articles falling within Chapter 92;

   (o) Furniture and other articles of Chapter 94;

   (p) Brushes or other articles falling within Chapter 96;

   (q) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or

   (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.

2. Headings Nos 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions:

   (a) Artificial plastics including artificial resins;

   (b) Silicones;

   (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.

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

(a) Liquid or pasty (including emulsions, dispersions and solutions);

(b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;

(c) Monofil of which any cross-sectional dimension exceeds 1 mm; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;

(d) Plates, sheets, film, foil and strip (other than that classified in heading No 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use);

(e) Waste and scrap.

Additional Note

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
39.01	**Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters, and other unsaturated polyesters, silicones):**		
	A. Ion exchangers	19	12
	B. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber	16	10·4
	C. Other:		
	I. Phenoplasts:		
	a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	15	12
	b) In other forms	17	12·8
	II. Aminoplasts:		
	a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	15	12
	b) In other forms	17	13·6
	III. Alkyds and other polyesters	20	16
	IV. Polyamides	22	16
	V. Polyurethanes	22	17·6
	VI. Silicones	20	17·6
	VII. Other	20	14·4
39.02	**Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):**		
	A. Ion exchangers	22	14·4
	B. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber	16	10·4

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
39.02 *(continued)*	C. Other:		
	I. Polyethylene:		
	a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	20	16
	b) In other forms	23	18·4
	II. Polytetrahaloethylenes	23	14·4
	III. Polysulphohaloethylenes	23	18·4
	IV. Polypropylene	23	18·4
	V. Polyisobutylene	23	18·4
	VI. Polystyrene and copolymers of styrene:		
	a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	20	16
	b) In other forms	23	18·4
	VII. Polyvinyl chloride:		
	a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	20	16
	b) In other forms	23	18·4
	VIII. Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride	19	15·2
	IX. Polyvinyl acetate	19	12
	X. Copolymers of vinyl chloride with vinyl acetate	21	16·8
	XI. Polyvinyl alcohols, acetals and ethers	21	13·6
	XII. Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers	21	16·8
	XIII. Coumarone resins, indene resins and coumarone-indene resins	19	12
	XIV. Other polymerisation or copolymerisation products:		
	a) In one of the forms mentioned in Note 3 (a) and (b) to this Chapter	21	16·8
	b) In other forms	23	18·4
39.03	**Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre:**		
	A. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber	16	10·4
	B. Other:		
	I. Regenerated cellulose:		
	a) Expanded, foam or sponge	22	17·6
	b) Other:		
	1. Sheets, film or strip, coiled or not, of a thickness of less than 0·75 mm	23	18·4
	2. Other	19	12
	c) Waste and scrap	16	10·4

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
39.03 *(continued)*	B. II. Cellulose nitrates:		
	a) Not plasticised:		
	1. Collodions and celloidin	20	16
	2. Other	12	9·6
	b) Plasticised:		
	1. With camphor or otherwise (for example, celluloid):		
	aa) Film in rolls or in strips, for cinematography or photography	15	12
	bb) Other	17	13·6
	2. Waste and scrap	14	11·2
	III. Cellulose acetates:		
	a) Not plasticised:	19	15·2
	b) Plasticised:		
	1. Products known as moulding powders	15	12
	2. Film in rolls or in strips, for cinematography or photography	13	10·4
	3. Sheets, film or strip, coiled or not, of a thickness of less than 0·75 mm	19	15·2
	4. Other:		
	aa) Waste and scrap	14	11·2
	bb) Other	17	13·6
	IV. Other cellulose esters:		
	a) Not plasticised	18	11·2
	b) Plasticised:		
	1. Products known as moulding powders	15	9·6
	2. Film in rolls or in strips, for cinematography or photography	14	11·2
	3. Sheets, film or strip, coiled or not, of a thickness of less than 0·75 mm	20	12·8
	4. Other:		
	aa) Waste and scrap	14	8·8
	bb) Other	18	11·2
	V. Cellulose ethers and other chemical derivatives of cellulose:		
	a) Not plasticised:		
	1. Ethylcellulose	15	12
	2. Other	19	15·2
	b) Plasticised:		
	1. Waste and scrap	16	12·8
	2. Other:		
	aa) Ethylcellulose	16	12·8
	bb) Other	20	16
	VI. Vulcanised fibre	14	8·8

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
39.04	Hardened proteins (for example, hardened casein and hardened gelatin) ..	10	8
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber):		
	A. Run gums	14	8·8
	B. Other	17	11·2
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:		
	A. Alginic acid and its salts and esters.....	11	7·2
	B. Other	20	16
39.07	Articles of materials of the kinds described in headings Nos 39.01 to 39.06:		
	A. Of regenerated cellulose.....	23	18·4
	B. Of vulcanised fibre	19	12
	C. Of hardened proteins.....	18	11·2
	D. Of chemical derivatives of rubber.....	17	11·2
	E. Of other materials:		
	I. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No 92.12	16	8
	II. Other	22	17·6

CHAPTER 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

Notes

1. Except where the context otherwise requires, throughout the Tariff the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.

2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:

   (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric, of heading No 40.10); other elastic fabric or articles thereof;

   (b) Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No 59.15);

   (c) Woven textile fabrics (other than the goods of heading No 40.10) impregnated, coated, covered or laminated with rubber:

      (i) Weighing not more than 1 500 g/m²; or

      (ii) Weighing more than 1 500 g/m² and containing more than 50% by weight of textile material;

      and articles of those fabrics;

   (d) Felt impregnated or coated with rubber and containing more than 50% by weight of textile material, and articles thereof;

   (e) Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;

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

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

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

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

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

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

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

   (e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No 40.11); or

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

4. In Note 1 to this Chapter and in headings Nos 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to:

   (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29° C, will not break on being extended to three

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

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

(b) Thioplasts (TM); and

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

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

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

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

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

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 5mm, is to be classified as strip, rod or profile shape, falling within heading No 40.08.

7. Heading No 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.

8. For the purpose of heading No 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex. For the purposes of heading Nos 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
	III. ARTICLES OF UNHARDENED VULCANISED RUBBER		
40.07	**Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber:**		
	A. Vulcanised rubber thread and cord, whether or not textile covered....	15	10
	B. Textile thread covered or impregnated with vulcanised rubber.....	10	8
40.08	**Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:**		
	A. Plates, sheets and strip:		
	I. Of expanded, foam or sponge rubber	18	9
	II. Other	17	7
	B. Rods and profile shapes.....	15	6
40.09	**Piping and tubing, of unhardened vulcanised rubber**	18	7
40.10	**Transmission, conveyor or elevator belts or belting, of vulcanised rubber**	15	10
40.11	**Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:**		
	A. Solid or cushion tyres and interchangeable tyre treads	19	7·5
	B. Other	22	9
40.12	**Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber**	20	10
40.13	**Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:**		
	A. Gloves, including mittens.....	20	8
	B. Articles of apparel and clothing accessories.....	20	10
40.14	**Other articles of unhardened vulcanised rubber:**		
	A. Of expanded, foam or sponge rubber	20	8
	B. Other	15	6

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

SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER

Notes

1. This Chapter does not cover:

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

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
41.01	**Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool**	Free	Free
41.02	**Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No 41.06, 41.07 or 41.08:**		
	A. East India kip, whole, whether or not the heads and legs have been removed, weighing each not more than 4·5 kg net, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	Free	8
	B. Other	9	8
41.03	**Sheep and lamb skin leather, except leather falling within heading No 41.06, 41.07 or 41.08:**		
	A. Of Indian hair sheep, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	Free	Free
	B. Other:		
	I. Not further prepared than tanned	6	3
	II. Other	10	5

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

CHAPTER 42

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

Notes

1. This Chapter does not cover:

   (a) Sterile surgical catgut and similar sterile suture materials (heading No 30.05);

   (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No 43.03 or 43.04);

   (c) String or net bags of Section XI;

   (d) Articles falling within Chapter 64;

   (e) Headgear or parts thereof falling within Chapter 65;

   (f) Whips, riding-crops or other articles of heading No 66.02;

   (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No 92.09 or 92.10);

   (h) Furniture or parts of furniture (Chapter 94);

   (ij) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or

   (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No 98.01 or Chapter 71.

2. For the purposes of heading No 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, *inter alia,* to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
42.01	**Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal**	18	9
42.02	**Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:**		
	A. Of artificial plastic sheeting.....	21	15
	B. Of other materials.....	19	7·5

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
42.03	**Articles of apparel and clothing accessories, of leather or of composition leather:**		
	A. Articles of apparel	20	8
	B. Gloves, including mittens and mitts:		
	I. Protective, for all trades	17	13
	II. Special, for sports	19	11
	III. Other	19	10.5
	C. Other clothing accessories	19	7.5
42.04	**Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes:**		
	A. Conveyor or transmission belts or belting	10	5
	B. Other	13	8
42.05	**Other articles of leather or of composition leather**	17	7
42.06	**Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons**	8	6

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF

Notes

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

2. This Chapter does not cover:

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

   (b) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (see Note 1 (c) to that Chapter);

   (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No 42.03);

   (d) Articles falling within Chapter 64;

   (e) Headgear or parts thereof falling within Chapter 65; or

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

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
43.01	**Raw furskins**	Free	Free
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated):		
	A. Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms.....	9	4·5
	B. Pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated).....	Free	3·5

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

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL

Notes

1. This Chapter does not cover:

   (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No 12.07);

   (b) Wood of a kind used primarily in dyeing or in tanning (heading No 13.01);

   (c) Activated charcoal (heading No 38.03);

   (d) Articles falling within Chapter 46;

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

   (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);

   (g) Goods falling within heading No 68.09;

   (h) Imitation jewellery falling within heading No 71.16;

   (ij) Goods falling within Section XVII (for example, wheelwrights' wares);

   (k) Goods falling within Chapter 91 (for example, clocks and clock cases);

   (l) Musical instruments or parts thereof (Chapter 92);

   (m) Parts of firearms (heading No 93.06);

   (n) Furniture or parts thereof falling within Chapter 94;

   (o) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or

   (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

2. In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

3. Headings Nos 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

4. Heading No 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

Additional Note

For the purposes of heading No 44.12, "wood flour" means wood powder of which not more than 8% by weight is retained by a sieve with an aperture of 0·63 mm.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
44.01	**Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust**	Free	Free
44.02	**Wood charcoal (including shell and nut charcoal), agglomerated or not** ..	13	6·5
44.03	**Wood in the rough, whether or not stripped of its bark or merely roughed down:**		
	A. Poles of coniferous wood, injected or otherwise impregnated to any degree, not less than 6 m nor more than 18 m in length and with a circumference at the butt end of more than 45 cm but not more than 90 cm	8	3
	B. Other	Free	Free
44.04	**Wood, roughly squared or half-squared, but not further manufactured**	Free	Free
44.05	**Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5 mm:**		
	A. Small boards for the manufacture of pencils (a)	Free	Free
	B. Coniferous wood, of a length of 125 cm or less and of a thickness of less than 12·5 mm	13	5
	C. Other	Free	Free
44.06	**Wood paving blocks**	6	3
44.07	**Railway or tramway sleepers of wood:**		
	A. Injected or otherwise impregnated to any degree	10	5
	B. Other	8	3
44.08	**Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn**	7	3·5
44.09	**Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids:**		
	A. Pulpwood in chips or particles	Free	4
	B. Other	8	4

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like	7	3
44.11	Drawn wood; match splints; wooden pegs or pins for footwear	9	6
44.12	Wood wool and wood flour	10	5
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured	10	5
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm:		
	A. Small boards for the manufacture of pencils (a)	Free	7
	B. Other	10	7
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry	15	13 (b)
44.16	Cellular wood panels, whether or not faced with base metal	10	5
44.17	"Improved" wood, in sheets, blocks or the like	10	4
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	13	12
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	15	7·5
44.20	Wooden picture frames, photograph frames, mirror frames and the like	15	7·5
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings:		
	A. Wholly or partly of plywood, blockboard, laminboard, battenboard or similar laminated wood products (including veneered wood panels and sheets)	17	12
	B. Other	13	10

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

(b) Exemption from the payment of duty within the limits of an annual tariff quota of 400 000 m³ of plywood of coniferous species, without the addition of other substances:
— of which the faces are not further prepared than the peeling process, of a thickness greater than 9 mm, or
— sanded, of a thickness greater than 18·5 mm.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
44.22	**Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No 44.08**	14	5·5
44.23	**Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):**		
	A. Shuttering for concrete constructional work	14	5·5
	B. Other	14	7
44.24	**Household utensils of wood**	15	7·5
44.25	**Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:**		
	A. Handles for articles of cutlery, forks and spoons; brush bodies	16	6·5
	B. Other	12	6
44.26	**Spools, cops, bobbins, sewing thread reels and the like, of turned wood:**		
	A. Reels for sewing thread and the like	9	3·5
	B. Other	16	8
44.27	**Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood**	18	7
44.28	Other articles of wood:		
	A. Foundry moulding patterns	7	3·5
	B. Blind rollers, whether or not fitted with springs	14	6·5
	C. Other	14	7

CHAPTER 45

CORK AND ARTICLES OF CORK

Notes

1. This Chapter does not cover:
   (a) Footwear or parts of footwear falling within Chapter 64;
   (b) Headgear or parts of headgear falling within Chapter 65; or
   (c) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No 45.02 and not within heading No 45.01.

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

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

CHAPTER 46

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

Notes

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.

2. This Chapter does not cover:

   (a) Twine, cordage, ropes or cables, plaited or not (heading No 59.04);

   (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65;

   (c) Vehicles and bodies for vehicles, of basketware (Chapter 87); or

   (d) Furniture or parts thereof (Chapter 94).

3. For the purposes of heading No 46.02, "plaiting materials bound together in parallel strands" means "plaiting materials" placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

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

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

PAPER-MAKING MATERIAL

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

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

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

Notes

1. This Chapter does not cover:

   (a) Stamping foils of heading No 32.09;

   (b) Perfume and cosmetic papers (heading No 33.06);

   (c) Soap papers (heading No 34.01), paper impregnated or coated with detergent (heading No 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No 34.05);

   (d) Paper or paperboard, sensitised (heading No 37.03);

   (e) Paper-reinforced stratified artificial plastic sheeting (heading Nos 39.01 to 39.06), or vulcanised fibre (heading No 39.03), or articles of such materials (heading No 39.07);

   (f) Goods falling within heading No 42.02 (for example, travel goods);

   (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);

   (h) Paper yarn or textile articles of paper yarn (Section XI);

   (ij) Abrasive paper (heading No 68.06) or paper-backed mica splittings (heading No 68.15) (paper coated with mica powder is, however, to be classified in heading No 48.07);

   (k) Metal foil backed with paper or paperboard (Section XV);

   (l) Perforated paper or paperboard for musical instruments (heading No 92.10); or

   (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).

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

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

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

   (a) In strips or rolls of a width not exceeding 15 cm; or

   (b) In rectangular sheets (unfolded if necessary) of which no side exceeds 36 cm; or

   (c) Cut into shapes other than rectangular shapes.

   Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No 48.02.

5. For the purposes of heading No 48.11, "wallpaper and lincrusta" are to be taken to apply only to:

   (a) Paper in rolls, suitable for wall or ceiling decoration, being:

      (i) Paper with one or with two margins, with or without guide marks; or

      (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 cm;

   (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.

6. Heading No 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.

7. Heading No 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.

8. Paper, paperboard and cellulose wadding and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49. *However, dress patterns and models, of paper or paperboard, shall be classified within heading No 48.21 regardless of the printing appearing thereon.*

Additional Note

For the purpose of subheading 48.01 A, the expression "newsprint" shall be taken to apply to white paper or to paper which has been slightly coloured in the pulp, the mechanical pulp content of which represents at least 70% of the total fibre content, glazed to an extent not exceeding 130 seconds Bekk, unsized, weighing not less than 40 g/m² and not more than 57 g/m², with watermarks not less than 4 cm but not more than 10 cm apart, in reels of a width of not less than 31 cm, containing 8% or less by weight of fillers, and intended for the printing of daily newspapers, weekly papers or other periodicals of heading No 49.02, published at least ten times per year.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
	I. PAPER AND PAPERBOARD, IN ROLLS OR IN SHEETS		
48.01	**Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:**		
	A. Newsprint (a)	7	7 (b)
	B. Cigarette paper	14	7
	C. Kraft paper and kraft board:		
	I. For the manufacture of paper yarn of heading No 57.08 or of paper yarn reinforced with metal of heading No 59.04 (a)	6	3
	II. Other	18	10·5 (c)
	D. Paper weighing not more than 15 g/m² for use in stencil making (a)	6	5
	E. Other	18	12
48.02	**Hand-made paper and paperboard**	15	7·5
48.03	**Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets**	18	13
48.04	**Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets**	18	13
48.05	**Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:**		
	A. Paper and paperboard, corrugated	21	14
	B. Other	18	13
48.06	**Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets**	20	13
48.07	**Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets:**		
	A. Coated with mica powder	15	10
	B. Other	19	12

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) Exemption from the payment of duty within the limits of an annual tariff quota of 1 500 000 metric tons.
(c) With effect from 1 July 1977: 8·5%.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
48.08	Filter blocks, slabs and plates, of paper pulp	17	13
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	15	11
	II. PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD		
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	15	7·5
48.11	Wallpaper and lincrusta; window transparencies of paper	19	13
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size, with or without a coating of linoleum compound	19	14
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	19	12
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	20	15
48.15	Other paper and paperboard, cut to size or shape:		
	A. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber	16	6·5
	B. Other	19	12
48.16	Boxes, bags and other packing containers, of paper or paperboard	20	15
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	20	14
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard	21	15
48.19	Paper or paperboard labels, whether or not printed or gummed	20	14

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
48.20	**Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)**	19	14
48.21	**Other articles of paper pulp, paper, paperboard or cellulose wadding:**		
	A. Perforated paper and paperboard for Jacquard and similar machines ..	13	6·5
	B. Napkins and napkin liners, for babies, put up for retail sale	19	10
	C. Other	19	14

CHAPTER 49

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

Notes

1. This Chapter does not cover:

   (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);

   (b) Playing cards or other goods falling within any heading in Chapter 97; or

   (c) Original engravings, prints or lithographs (heading No 99.02), postage, revenue or similar stamps falling within heading No 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.

2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No 49.01 and not within heading No 49.02.

3. Heading No 49.01 is to be extended to apply to:

   (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;

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

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

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

4. Headings Nos 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No 49.11.

5. For the purposes of heading No 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.

6. For the purposes of heading No 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.

7. For the purposes of heading No 49.09, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
49.01	**Printed books, booklets, brochures, pamphlets and leaflets**	Free	Free
49.02	**Newspapers, journals and periodicals, whether or not illustrated**	Free	Free
49.03	**Children's picture books and painting books**	15	13
49.04	**Music, printed or in manuscript, whether or not bound or illustrated**	Free	Free
49.05	**Maps and hyydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial):**		
	A. Printed globes (terrestrial or celestial)	16	6·5
	B. Other	Free	Free
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	Free	Free
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books:		
	A. Postage, revenue and similar stamps	6	3
	B. Banknotes	Free	Free
	C. Other:		
	I. Signed and numbered	Free	Free
	II. Other	15	7·5
49.08	Transfers (Decalcomanias)	13	8
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	15	11
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	19	9·5

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

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

SECTION XI

TEXTILES AND TEXTILE ARTICLES

Notes

1. This Section does not cover:

   (a) Animal brush making bristles or hair (heading No 05.02); horsehair or horsehair waste (heading No 05.03);

   (b) Human hair or articles of human hair (heading No 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No 59.17);

   (c) Vegetable materials falling within Chapter 14;

   (d) Asbestos of heading No 25.24 or articles of asbestos and other products of heading No 68.13 or 68.14;

   (e) Articles falling within heading No 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);

   (f) Sensitised textile fabric (heading No 37.03);

   (g) Monofil of which any cross-sectional dimension exceeds 1 mm and strip (artificial straw and the like) of a width exceeding 5 mm, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);

   (h) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;

   (ij) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No 43.03 or 43.04;

   (k) Articles of textile materials falling within heading No 42.01 or 42.02;

   (l) Products and articles of Chapter 48 (for example, cellulose wadding);

   (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;

   (n) Headgear or parts thereof falling within Chapter 65;

   (o) Hair nets (heading No 65.05 or 67.04, as the case may be);

   (p) Goods falling within Chapter 67;

   (q) Abrasive-coated threads, cords or fabric (heading No 68.06);

   (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);

   (s) Articles falling within Chapter 94 (furniture and bedding); or

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

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

   (a) Goods containing more than 10% by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight;

   (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules:

(a) Metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;

(b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool and combed sheep's or lambs' wool), all those materials shall be treated as being one and the same;

(c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.

(C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":

(a) Of silk, noil or other waste silk, of a weight exceeding 2 g/m (2 000 tex);

(b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 g/m (1 000 tex);

(c) Of true hemp or flax:

(i) Polished or glazed, of which the length per kilogramme, multiplied by the number of constituent strands, is less than 7 000 m;

(ii) Not polished or glazed and of a weight exceeding 2 g/m;

(d) Of coir, consisting of three or more plies;

(e) Of other vegetable fibres, of a weight exceeding 2 g/m; or

(f) Reinforced with metal.

(B) Exceptions:

(a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;

(b) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;

(c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;

(d) Metallised yarn, not being yarn reinforced with metal; and

(e) Chenille yarn and gimped yarn.

4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:

(a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 200 g in the case of flax and ramie;

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

(iii) 125 g in other cases;

(b) In hanks or skeins of a weight not exceeding:

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

(ii) 125 g in other cases;

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

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

(ii) 125 g in other cases.

(B) Exceptions:

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

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

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

(b) Multiple or cabled yarn, unbleached:

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

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

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

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

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

(ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

(C) *The above provisions relating to flax and ramie are also applicable in respect of hemp.*

5. (a) For the purposes of heading No 55.07 *and subheading 56.07 A I,* "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass;

(b) For the purposes of heading No 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.

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

(a) Cut otherwise than into rectangles;

(b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets);

(c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;

(d) Cut to size and having undergone a process of drawn thread work;

(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).

7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

Additional Notes

1. *Subject to the provisions of Additional Note 2 below, the classification of goods containing two or more textile materials shall be effected within the headings of Chapters 58 to 63, in accordance with the following provisions, where applicable:*

   (a) Goods containing more than 10% by weight of silk, noil or other waste silk or any combination thereof are to be classified as if consisting wholly of that one of those materials which predominates in weight;

   (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material; and

   (c) The provisions of Note 2 (B) of this Section shall also apply.

2. *(a) In the case of goods falling within headings Nos 58.01 to 58.05 inclusive and having a ground fabric and a pile or looped surface or a surface with designs made with thread, no account shall be taken of the ground fabric;*

   (b) In the case of goods falling within heading No 58.07 incorporating a support, a core or padding, no account shall be taken of such support, core or padding;

   (c) In the case of embroidery falling within heading No 58.10, only the ground fabric shall be taken into consideration. However, in the case of embroidery without visible ground, classification shall be carried out solely according to the embroidering threads; and

   (d) In the case of goods falling within Chapters 59 to 63, and composed of two or more fabrics, felts, braids, etc., of different textile materials, whether or not combined with components constituting only accessories (linings, stiffenings, collars, cuffs, lapels, ribbons and other trimmings, ornamental or not), account shall only be taken, for the application of these provisions, of the part considered as giving the goods their essential character within the meaning of Rule 3 for the interpretation of the nomenclature of the Tariff.

CHAPTER 50

SILK AND WASTE SILK

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

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

CHAPTER 51

MAN-MADE FIBRES (CONTINUOUS)

Notes

1. Throughout the Tariff, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:

   (a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or

   (b) By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.

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

2. Heading No 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.

3. The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).

4. Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1 mm is to be classified in heading No 51.01 when of a weight less than 6·6mg/m (6·6 tex) and in heading No 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 mm is to be classified in Chapter 39.

   Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No 51.02 when of a width not exceeding 5 mm and in Chapter 39 in other cases.

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

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

CHAPTER 52

METALLISED TEXTILES

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
52.01	**Metallised yarn, being textile yarn spun with metal or covered with metal by any process**	10	7
52.02	**Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like**	17	8·5

CHAPTER 53

WOOL AND OTHER ANIMAL HAIR

Note

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

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

(a) See Annex.

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

(a) See Annex.

CHAPTER 54

FLAX AND RAMIE

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

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

CHAPTER 55

COTTON

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

CHAPTER 56

MAN-MADE FIBRES (DISCONTINUOUS)

Note

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

(a) Length of tow exceeding 2 m;

(b) Twist less than 5 turns per metre;

(c) Weight per filament less than 6·6 mg/m (6·6 tex);

(d) In the case of filaments described in Note 1 (a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;

(e) Total weight of tow more than 2 g/m (2 000 tex).

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
56.05	**Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:**		
	A. Of synthetic textile fibres	15	11
	B. Of regenerated textile fibres	14	10
56.06	**Yarn of man-made fibres (discontinuous or waste), put up for retail sale** ..	19	14
56.07	**Woven fabrics of man-made fibres (discontinuous or waste):**		
	A. Of synthetic textile fibres:		
	I. Gauze weighing not less than 80 g/m² but not more than 120 g/m²	21	15
	II. Other	21	16
	B. Of regenerated textile fibres	19	16

CHAPTER 57

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

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

CHAPTER 58

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

Notes

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No 58.10.

2. In headings Nos 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.

3. For the purposes of heading No 58.05, the expression "narrow woven fabrics" means:

   (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvedges (woven, gummed or made otherwise) on both edges:

   (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and

   (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

   Narrow woven fabrics in the form of fringes are to be treated as falling within heading No 58.07

4. Heading No 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope which are to be taken as falling within heading No 59.05.

5. In heading No 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No 58.03).

6. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Additional Note

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
58.01	**Carpets, carpeting and rugs, knotted (made up or not):**		
	A. Of wool or of fine animal hair	32 with a max. of 5 UA per m^2	24 with a max. of 4 UA per m^2
	B. Of silk, of waste silk other than noil, of synthetic textile fibres, of yarn falling within heading No 52.01 or of metal threads	40	20
	C. Of other textile materials	24	12
58 02	**Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):**		
	A. Carpets, carpeting, rugs, mats and matting:		
	I. Coir mats and matting, and tufted carpets, carpeting and rugs	23	23
	II. Other	23	20
	B. "Kelem", "Schumacks" and "Karamanie" rugs and the like	21	10·5
58.03	**Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand**	21	8·5
58.04	**Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05)**	19	15
58.05	**Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06:**		
	A. Narrow woven fabrics:		
	I. Pile fabrics or chenille fabrics:		
	a) Of man-made fibres or of cotton	21	10·5
	b) Of silk, of noil silk or of other waste silk	20	10
	c) Of other textile materials	18	7
	II. Other	18	14
	B. Bolduc	16	10
58.06	**Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size**	20	10
58.07	**Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:**		
	A. Braids of a width of 5 cm or less, of man-made fibres (including monofil or strip of heading No 51.01 or 51.02), of flax, of ramie or of vegetable textile fibres of Chapter 57	13	6·5
	B. Other	16	8

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

CHAPTER 59

WADDING AND FELT; TWINE, CORDAGE, ROPES AND CABLES; SPECIAL FABRICS; IMPREGNATED AND COATED FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

Notes

1. For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos 58.04 and 58.05, the braids and trimmings in the piece of heading No 58.07, the tulle and other net fabrics of heading Nos 58.08 and 58.09, lace of heading No 58.09 and the knitted and crocheted fabrics of heading No 60.01.

2. (A) Heading No 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded).

   It does not, however, cover:

   (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

   (b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15° and 30° C (usually Chapter 39); or

   (c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).

   (B) Heading No 59.12 does not apply to:

   (a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

   (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);

   (c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or

   (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

3. In heading No 59.11 the expression "rubberised textile fabrics" means:

   (a) Textile fabrics impregnated, coated, covered or laminated with rubber:

   (i) Weighing not more than 1 500 g/m²; or

   (ii) Weighing more than 1 500 g/m² and containing more than 50% by weight of textile material;

   (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and

   (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.

4. Heading No 59.16 is to be taken not to apply to:

   (a) Transmission, conveyor or elevator belting of a thickness of less than 3 mm; or

(b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No 40.10).

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

(a) Textile products (other than those having the character of the products of headings Nos 59.14 to 59.16), the following only:

(i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;

(ii) Bolting cloth;

(iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;

(iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft;

(v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;

(vi) Textile fabrics of the metallised yarn falling within heading No 52.01, of a kind commonly used in paper-making or other machinery;

(vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;

(b) Textile articles (other than those of headings Nos 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts). *Textile fabrics, wadding, felt or bonded fibre or similar bonded yarn fabrics, in the piece, cut to length or simply cut to rectangular shape, are not considered to be textile articles of a kind commonly used in machinery or plant.*

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
59.03	**Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated**	18	12
59.04	**Twine, cordage, ropes and cables, plaited or not**	16	13
59.05	**Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:**		
	A. Fishing nets and netting:		
	I. Of vegetable textile materials	14	11
	II. Of other textile materials	19	13·5
	B. Other:		
	I. Of man-made fibres	19	13·5
	II. Of other textile materials	19	9·5
59.06	**Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics**	18	9
59.07	**Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses**	18	11
59.08	**Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials**	18	14
59.09	**Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil:**		
	A. Oilcloth and other textile fabrics coated with preparations with a basis of drying oil	19	7·5
	B. Oilsilk and similar oiled fabrics	17	7
59.10	**Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not**	20	8
59.11	**Rubberised textile fabrics, other than rubberised knitted or crocheted goods:**		
	A. Rubberised textile fabrics not comprised in B below:		
	I. Adhesive strips, of a width not exceeding 10 cm, the coating of which consists of unvulcanized natural or synthetic rubber	16	6·5
	II. Fabrics combined with expanded, foam or sponge rubber	18	9
	III. Other	18	8·5
	B. Fabrics mentioned in Note 3 (b) to this Chapter	15	14

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like	18	7
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads	18	11
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles	17	8·5
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	19	11
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material	14	7·5
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant:		
	A. Textile fabrics, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for the manufacture of card clothing, and similar fabrics of a kind commonly used in machinery or plant.....	13	8
	B. Bolting cloth, whether or not made up (a):		
	I. Of silk or of waste silk other than noil	10	4
	II. Of other textile materials	16	6·5
	C. Woven fabrics, felted or not, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft:		
	I. Of silk or of man-made fibres	15	9
	II. Of other textile materials	15	6
	D. Other	16	9·5

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

CHAPTER 60

KNITTED AND CROCHETED GOODS

Notes

1. This Chapter does not cover:
   (a) Crochet lace of heading No 58.09;
   (b) Knitted or crocheted goods falling within Chapter 59;
   (c) Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters or the like (heading No 61.09);
   (d) Old clothing or other articles falling within heading No 63.01; or
   (e) Orthopaedic appliances, surgical belts, trusses or the like (heading No 90.19).

2. Headings Nos 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof:
   (a) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length;
   (b) Made up, by sewing or otherwise.

3. For the purposes of heading No 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.

4. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

5. For the purposes of this Chapter:
   (a) "Elastic" means consisting of textile materials combined with rubber threads; and
   (b) "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.

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

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

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF TEXTILE FABRIC, OTHER THAN KNITTED OR CROCHETED GOODS

Notes

1. The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No 61.09.

2. The headings of this Chapter do not cover:

   (a) Old clothing or other articles falling within heading No 63.01; or

   (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No 90.19).

3. For the purposes of headings Nos 61.01 to 61.04:

   (a) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No 61.02 or 61.04 as the case may be;

   (b) The expression "infants' garments" is to be taken to apply to:

      (i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and

      (ii) Babies' napkins.

4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading No 61.05).

   Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No 61.06.

5. The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

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

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

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

CHAPTER 62

OTHER MADE UP TEXTILE ARTICLES

Notes

1. The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre or similar bonded yarn fabrics) or of the braids or trimmings of heading No 58.07, not being knitted or crocheted goods.

2. The headings of this Chapter do not cover:

   (a) Goods falling within Chapter 58, 59 or 61; or

   (b) Old clothing or other articles falling within heading No 63.01.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
62.01	**Travelling rugs and blankets:**		
	A. Electrically heated	19	12
	B. Other:		
	I. Of cotton	19	14
	II. Of other textile materials	19	14
62.02	**Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:**		
	A. Net curtains	22	17
	B. Other	22	19
62.03	**Sacks and bags, of a kind used for the packing of goods:**		
	A. Of jute or of other textile bast fibres of heading No 57.03:		
	I. Used	11	8
	II. Other:		
	a) Of fabric weighing less than 310 g/m²	23	20
	b) Of fabric weighing not less than 310 g/m² but not more than 500 g/m²	23	19
	c) Of fabric weighing more than 500 g/m²	23	15
	B. Of other textile materials:		
	I. Used:		
	a) Of flax or of sisal	10	8
	b) Other	19	10
	II. Other	19	13
62.04	**Tarpaulins, sails, awnings, sunblinds, tents and camping goods:**		
	A. Of cotton	19	15
	B. Of other textile materials	19	16

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

CHAPTER 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES; RAGS

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
63.01	**Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings:**		
	A. Used clothing	18	8
	B. Other	18	7
63.02	**Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables**	Free	Free

SECTION XII

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

CHAPTER 64

FOOTWEAR, GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES

Notes

1. This Chapter does not cover:

   (a) Footwear, without applied soles, knitted or crocheted (heading No 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (heading No 62.05);

   (b) Old footwear falling within heading No 63.01;

   (c) Articles of asbestos (heading No 68.13);

   (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No 90.19); or

   (e) Toys and skating boots with skates attached (Chapter 97).

2. For the purposes of headings Nos 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No 98.01.

3. For the purposes of heading No 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
64.01	**Footwear with outer soles and uppers of rubber or artificial plastic material**	20	20
64.02	**Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material:**		
	A. Footwear with uppers of leather	20	8
	B. Other	20	(a)
64.03	**Footwear with outer soles of wood or cork**	18	9

(a) See Annex.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
64.04	**Footwear with outer soles of other materials**	18	7
64.05	**Parts of footwear, removable in-soles, hose protectors and heel cushions, of any material except metal:**		
	A. Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles	18	9
	B. Other	16	6·5
64.06	**Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof**	19	9·5

CHAPTER 65

HEADGEAR AND PARTS THEREOF

Notes

1. This Chapter does not cover:
   (a) Old headgear falling within heading No 63.01;
   (b) Hair nets of human hair (heading No 67.04);
   (c) Asbestos headgear (heading No 68.13); or
   (d) Dolls' hats or other toy hats, or carnival articles of Chapter 97.

2. Heading No 65.02 is to be taken not to apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
65.01	**Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt:**		
	A. Of fur felt or of felt of wool and fur	13	7·5
	B. Other	11	8
65.02	**Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims:**		
	A. Of wood shavings or strips, straw, bark, esparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres	8	4·5
	B. Of other materials	15	6·5
65.03	**Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed:**		
	A. Not lined or trimmed:		
	I. Of fur felt or of felt of wool and fur	15	7·5
	II. Other	15	8
	B. Lined or trimmed:		
	I. Of fur felt or of felt of wool and fur	17	10·5
	II. Other	17	9·5

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

CHAPTER 66

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

Notes

1. This Chapter does not cover:

   (a) Measure walking-sticks or the like (heading No 90.16);

   (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or

   (c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

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

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

CHAPTER 67

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

Notes

1. This Chapter does not cover:
   (a) Straining cloth of human hair (heading No 59.17);
   (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
   (c) Footwear (Chapter 64);
   (d) Headgear (Chapter 65);
   (e) Feather dusters (heading No 96.04), powder-puffs (heading No 96.05) or hair sieves (heading No 96.06); or
   (f) Toys, sports requisites or carnival articles (Chapter 97).

2. Heading No 67.01 is to be taken not to apply to:
   (a) Goods (for example, bedding) in which feathers or down constitute only filling or padding;
   (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding;
   (c) Artificial flowers or foliage or parts thereof or made up articles of heading No 67.02; or
   (d) Fans (heading No 67.05).

3. Heading No 67.02 is to be taken not to apply to:
   (a) Articles of glass (Chapter 70);
   (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
67.01	**Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No 05.07 and worked quills and scapes):**		
	A. Skins and other parts of birds with their feathers or down:		
	I. Dressed goose skins, without feathers but with down, not cut	9	4·5
	II. Other	15	7·5
	B. Feathers, parts of feathers and down	15	7·5

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

SECTION XIII

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

CHAPTER 68

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA AND OF SIMILAR MATERIALS

Notes

1. This Chapter does not cover:

   (a) Goods falling within Chapter 25;

   (b) Coated or impregnated paper falling within heading No 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);

   (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric);

   (d) Articles falling within Chapter 71;

   (e) Tools or parts of tools, falling within Chapter 82;

   (f) Lithographic stones of heading No 84.34;

   (g) Electrical insulators (heading No 85.25) or fittings of insulating material falling within heading No 85.26;

   (h) Dental burrs (heading No 90.17);

   (ij) Goods falling within Chapter 91 (for example, clocks and clock cases);

   (k) Articles falling within heading No 95.07;

   (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites);

   (m) Goods falling within heading No 98.01 (for example, buttons), No 98.05 (for example, slate pencils) or No 98.06 (for example, drawing slates); or

   (n) Works of art, collectors' pieces or antiques (Chapter 99).

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
68.01	**Road and paving setts, curbs and flagstones, of natural stone (except slate)**	4	2·5
68.02	**Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No 68.01 or within Chapter 69:**		
	A. Worked monumental or building stone:		
	I. Simply cut or sawn, with a flat or even surface:		
	a) Calcareous stone or alabaster	10	8
	b) Other stone:		
	1. Flint for lining grinders	6	5
	2. Other	8	4
	II. Moulded or turned, but not otherwise worked:		
	a) Calcareous stone or alabaster	12	6
	b) Other stone	10	5
	III. Polished, decorated or otherwise worked, but not carved:		
	a) Calcareous stone or alabaster	15	7·5
	b) Other stone:		
	1. Of a net weight of less than 10 kg	13	8·5
	2. Other	13	6·5
	IV. Carved	14	7
	B. Mosaic cubes; powder, granules and chippings, artificially coloured	14	7
68.03	**Worked slate and articles of slate, including articles of agglomerated slate**	6	5
68.04	**Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:**		
	A. Of agglomerated abrasives:		
	I. Made of natural or synthetic diamonds	10	4
	II. Other	10	5
	B. Other	8	3
68.05	**Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery:**		
	A. Of agglomerated abrasives	11	4·5
	B. Other	8	4

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
68.06	Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up	11	4·5
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No 68.12 or 68.13 or in Chapter 69:		
	A. Slag wool, rock wool and similar mineral wools	10	5
	B. Other	9	3·5
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	8	3
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances	14	6
68.10	Articles of plastering material:		
	A. Boards, sheets, panels, tiles and the like, not ornamented	7	3·5
	B. Other	10	4
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	10	4
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like:		
	A. Building materials	10	4
	B. Other	13	6·5
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:		
	A. Fabricated asbestos (for example, carded fibres, dyed fibres)	10	8
	B. Articles of asbestos:		
	I. Thread	13	9
	II. Fabric	17	11
	III. Other	17	12
	C. Mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures:		
	I. Mixtures	10	5
	II. Articles	18	7

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
68.14	**Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials**	20	8
68.15	**Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium):**		
	A. Sheets or splittings of mica	7	4·5
	B. Plates, sheets or strips made from mica splittings or powder, whether or not on a support	8	5
	C. Other	10	8
68.16	**Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included:**		
	A. Unfired bricks made of chromite	14	8·5
	B. Other	14	5·5

CHAPTER 69

CERAMIC PRODUCTS

Notes

1. The headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos 69.04 to 69.14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.

2. This Chapter does not cover:

   (a) Goods falling within Chapter 71 (for example, imitation jewellery);

   (b) Cermets falling within heading No 81.04;

   (c) Electrical insulators (heading No 85.25) or fittings of insulating material falling within heading No 85.26;

   (d) Artificial teeth (heading No 90.19);

   (e) Goods falling within Chapter 91 (for example, clocks and clock cases);

   (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites);

   (g) Smoking pipes, buttons or other articles falling within Chapter 98; or

   (h) Original statuary, collectors' pieces or antiques (Chapter 99).

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
	I. HEAT-INSULATING AND REFRACTORY GOODS		
69.01	**Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite):**		
	A. Bricks weighing more than 650 kg/m³	10 with min. of 0·50 UA per 100 kg gross	5
	B. Other	10 with min. of 0·50 UA per 100 kg gross	5 with min. of 0·50 UA per 100 kg gross
69.02	**Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No 69.01:**		
	A. With a basis of magnesite, dolomite or chromite	10 with min. of 1·10 UA per 100 kg gross	4 with min. of 1·10 UA per 100 kg gross

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
69.02 *(continued)*	B. Other	10 with min. of 0·70 UA per 100 kg gross	4 with min. of 0·60 UA per 100 kg gross
69.03	**Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No 69.01:**		
	A. With a basis of graphite or other forms of carbon	18	9
	B. With a basis of magnesite, dolomite or chromite	12	12
	C. Other	14	8·5
	II. OTHER CERAMIC PRODUCTS		
69.04	**Building bricks (including flooring blocks, support or filler tiles and the like):**		
	A. Common pottery	8	4
	B. Other	10	5
69.05	**Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments:**		
	A. Roofing tiles of common pottery	7	3·5
	B. Other	10	5
69.06	**Piping, conduits and guttering (including angles, bends and similar fittings):**		
	A. Common pottery	7	3·5
	B. Other	16	8
69.07	**Unglazed setts, flags and paving, hearth and wall tiles:**		
	A. Tiles, cubes and similar articles for mosaics, whether or not rectangular, which are capable of being enclosed in a square the side of which does not exceed 5 cm	18	8 with min. of 0·27 UA per m², the duty not to exceed 16%
	B. Other:		
	I. Common pottery	18	8

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
69.07 *(continued)*	B. II. Other	18	8 with a min. of 0·30 UA per m², the duty not to exceed 16%
69.08	**Glazed setts, flags and paving, hearth and wall tiles:**		
	A. Tiles, cubes and similar articles for mosaics, whether or not rectangular, which are capable of being enclosed in a square the side of which does not exceed 5 cm	18	9 with a min. of 0·45 UA per m², the duty not to exceed 18%
	B. Other:		
	I. Common pottery	18	9
	II. Other	18	9 with a min. of 0·30 UA per m², the duty not to exceed 18%
69.09	**Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods:**		
	A. Porcelain or china	21	12
	B. Other	16	7·5
69.10	**Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures**	20 with a min. of 8 UA per 100 kg gross	10 with a min. of 6 UA per 100 kg gross

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
69.11	**Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian):**		
	A. White or single-coloured	27 with a min. of 13·60 UA per 100 kg gross	13·5 with a min. of 12·20 UA per 100 kg gross
	B. Other	27 with a min. of 28 UA per 100 kg net	13·5 with a min. of 25 UA per 100 kg net
69.12	**Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:**		
	A. Common pottery	15	7·5
	B. Stoneware	17	9·5
	C. Earthenware or fine pottery:		
	I. White or single-coloured	21 with a min. of 13·60 UA per 100 kg gross	10·5 with a min. of 13·60 UA per 100 kg gross
	II. Other	21 with a min. of 18 UA per 100 kg net	10·5 with a min. of 18 UA per 100 kg net
	D. Other	21	14
69.13	**Statuettes and other ornaments, and articles of personal adornment; articles of furniture:**		
	A. Common pottery	16	8
	B. Porcelain or china	22 with a min. of 70 UA per 100 kg gross	11 with a min. of 70 UA per 100 kg gross
	C. Other	20 with a min. of 35 UA per 100 kg gross	10 with a min. of 35 UA per 100 kg gross
69.14	**Other articles:**		
	A. Porcelain or china	22	15
	B. Other	18	7·5

CHAPTER 70

GLASS AND GLASSWARE

Notes

1. This Chapter does not cover:

   (a) Ceramic enamels (heading No 32.08);

   (b) Goods falling within Chapter 71 (for example, imitation jewellery);

   (c) Electrical insulators (heading No 85.25) or fittings of insulating material falling within heading No 85.26;

   (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;

   (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97); or

   (f) Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.

2. The reference in heading No 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.

3. For the purposes of heading No 70.20, the expression "wool" means:

   (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;

   (b) Mineral wools with a silica (SiO_2) content less than 60% but with an alkaline oxide (K_2O and/or Na_2O) content of more than 5% by weight or a boric oxide (B_2O_3) content of more than 2% by weight.

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
70.04	**Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles:**		
	A. Wired	10 with a min. of 1 UA per 100 kg gross	5 with a min. of 0·50 UA per 100 kg gross
	B. Other	10 with a min. of 1·60 UA per 100 kg gross	5 with a min. of 0·80 UA per 100 kg gross
70.05	**Unworked drawn or blown glass (including flashed glass), in rectangles**	10 with a min. of 1 UA per 100 kg gross	6 with a min. of 0·60 UA per 100 kg gross
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	10	5
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	20	8
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	22	9
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	22	11
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass	24	9·5
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	18	7

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
70.12	**Glass inners for vacuum flasks or for other vacuum vessels:**		
	A. Unfinished	21	10·5
	B. Finished	25	12·5
70.13	**Glassware (other than articles falling in heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses**	24	15·5
70.14	**Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:**		
	A. Articles for electrical lighting fittings:		
	I. Facetted glass, plates, balls, pear-shaped drops, flower-shaped pieces, pendants and similar articles for trimming chandeliers	20	10
	II. Other (for example, diffusers, ceiling lights, bowls, cups, lamp-shades, globes, tulip-shaped pieces)	20	9
	B. Other	20	10
70.15	**Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like**	19	7·5
70.16	**Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms**	10 with a min. of 2 UA per 100 kg gross	4 with a min. of 1·60 UA per 100 kg gross
70.17	**Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:**		
	A. Laboratory, hygienic and pharmaceutical glassware:		
	I. Of fused silica or fused quartz	16	6·5
	II. Other	23	9
	B. Glass ampoules	22	9
70.18	**Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses**	12	9

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
70.19	**Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):**		
	A. Glass beads, imitation pearls, imitation precious and semi-precious stones, and similar fancy or decorative glass smallwares, not mounted, set or strung, but including ungraded goods temporarily strung for convenience of transport; glass grains (ballotini):		
	I. Glass beads:		
	a) Cut and mechanically polished	Free	5·5 (a)
	b) Other	25	11·5
	II. Imitation pearls	1·70 UA per kg net	1·20 UA per kg net
	III. Imitation precious and semi-precious stones:		
	a) Cut and mechanically polished	Free	5 (a)
	b) Other	16	6·5
	IV. Other:		
	a) Glass grains (ballotini)	17	8·5
	b) Other	19	11 (a)
	B. Artificial eyes	17	8·5
	C. Articles of glassware made from fancy or decorative glass smallwares	20	8
	D. Other	20	10
70.20	**Glass fibre (including wool), yarns, fabrics, and articles made therefrom:**		
	A. Non-textile fibre and articles made therefrom	19	11
	B. Textile fibre, yarns, fabrics, and articles made therefrom	23	13
70.21	**Other articles of glass**	21	8·5

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

SECTION XIV

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

CHAPTER 71

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

Notes

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly

   (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or

   (b) Of precious metal or of rolled precious metal,

   are to be classified within this Chapter and not within any other Chapter.

2. (a) Headings Nos 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles;

   (b) Heading No 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).

3. This Chapter does not cover:

   (a) Amalgams of precious metal, and colloidal precious metal (heading No 28.49);

   (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;

   (c) Goods falling in Chapter 32 (for example, lustres);

   (d) Handbags and other articles falling within heading No 42.02 or 42.03;

   (e) Goods of heading No 43.03 or 43.04;

   (f) Goods falling within Section XI (textiles and textile articles);

   (g) Footwear (Chapter 64) and headgear (Chapter 65);

   (h) Umbrellas, walking-sticks and other articles falling within Chapter 66;

   (ij) Fans and hand screens of heading No 67.05;

   (k) Coin (Chapter 72 or 99);

   (l) Abrasive goods falling within headings Nos 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of

precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);

(m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments);

(n) Arms or parts thereof (Chapter 93);

(o) Articles covered by Note 2 to Chapter 97;

(p) Articles falling within headings of Chapter 98 other than headings Nos 98.01 and 98.12; or

(q) Original sculptures and statuary (heading No 99.03), collectors' pieces (heading No 99.05) and antiques of an age exceeding one hundred years (heading No 99.06), other than pearls or precious or semi-precious stones.

4. (a) The expression "pearls" is to be taken to include cultured pearls;

(b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group;

(c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium, and ruthenium.

5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

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

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

(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

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

6. Except where the context otherwise requires, any reference in these Notes or elsewhere in the Tariff to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.

7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.

8. For the purposes of heading No 71.12, the expression "articles of jewellery" means:

(a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and

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

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

10. For the purposes of heading No 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No 98.01 or dress combs, hair-slides or the like of heading No 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:

(a) Wholly or partly of base metal, whether or not plated with precious metal; or

(b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.

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

Additional Note

For the purposes of heading No 71.11, the expression "Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal" means products fit only for the recovery of the metal or for use in the manufacture of chemicals.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
	I. PEARLS AND PRECIOUS AND SEMI-PRECIOUS STONES		
71.01	**Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)**	Free	Free
71.02	**Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):**		
	A. Unworked or simply sawn, cleaved or bruted	Free	Free
	B. Other:		
	I. For industrial uses:		
	a) Articles of piezo-electric quartz	5	3·5
	b) Other	8	4
	II. For other uses	Free	Free
71.03	**Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport):**		
	A. Unworked or simply sawn, cleaved or bruted	2	1
	B. Other:		
	I. For industrial uses	8	4
	II. For other uses	4	2
71.04	**Dust and powder of natural or synthetic precious or semi-precious stones**	Free	1·5

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
	II. PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED		
71.05	**Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:**		
	A. Unwrought	Free	Free
	B. Bars, rods, wire and sections; plates, sheets and strips	4	2
	C. Tubes, pipes and hollow bars	7	3·5
	D. Foil of a thickness, excluding any backing, not exceeding 0·15 mm	13	6·5
	E. Powder, purls, spangles, cuttings and other forms	13	5
71.06	**Rolled silver, unworked or semi-manufactured:**		
	A. Unworked	10	5
	B. Semi-manufactured	13	6·5
71.07	**Gold, including platinum-plated gold, unwrought or semi-manufactured:**		
	A. Unwrought	Free	Free
	B. Bars, rods, wire and sections; plates, sheets and strips	2	0·5
	C. Tubes, pipes and hollow bars	4	2
	D. Foil of a thickness, excluding any backing, not exceeding 0·15 mm	12	8
	E. Powder, purls, spangles, cuttings and other forms	11	5·5
71.08	**Rolled gold on base metal or silver, unworked or semi-manufactured**	9	3·5
71.09	**Platinum and other metals of the platinum group, unwrought or semi-manufactured:**		
	A. Platinum and platinum alloys:		
	I. Powders	Free	Free
	II. Other:		
	a) Unwrought	Free	Free
	b) Semi-manufactured:		
	1. Bars, rods, wire and sections; plates, sheets and strips	2	1
	2. Tubes, pipes and hollow bars	3	1·5
	3. Foil of a thickness, excluding any backing, not exceeding 0·15 mm	8	4
	4. Other	9	4·5
	B. Other metals of the platinum group and alloys thereof:		
	I. Powders	Free	Free
	II. Other:		
	a) Unwrought	Free	Free
	b) Semi-manufactured	4	2
71.10	**Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured**	7	3·5
71.11	**Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemels, and other waste and scrap, of precious metal**	Free	Free

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
	III. JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES		
71.12	**Articles of jewellery and parts thereof, of precious metal or rolled precious metal:**		
	A. Of precious metal	9	4·5
	B. Of rolled precious metal	12	9
71.13	**Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No 71.12:**		
	A. Of precious metal	9	7·5
	B. Of rolled precious metal	12	5
71.14	**Other articles of precious metal or rolled precious metal:**		
	A. Of precious metal	9	7·5
	B. Of rolled precious metal	12	6
71.15	**Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):**		
	A. Articles consisting of, or incorporating, pearls:		
	I. Necklaces, bracelets and other articles, of pearls, simply strung without fasteners or other accessories	Free	Free
	II. Other	14	7
	B. Articles consisting of, or incorporating, precious or semi-precious stones (natural, synthetic or reconstructed):		
	I. Made wholly of natural precious or semi-precious stones:		
	a) Necklaces, bracelets and other articles of natural precious or semi-precious stones, simply strung without fasteners or other accessories	Free	Free
	b) Other	9	7·5
	II. Other	14	7
71.16	**Imitation jewellery:**		
	A. Of base metal	22	18
	B. Other	22	11·5

CHAPTER 72

COIN

Note

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
72.01	Coin	Free	Free

SECTION XV

BASE METALS AND ARTICLES OF BASE METAL

Notes

1. This Section does not cover:

   (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No 32.08, 32.09, 32.10 or 32.13;

   (b) Ferro-cerium or other pyrophoric alloys (heading No 36.07);

   (c) Headgear or parts thereof falling within heading No 65.06 or 65.07;

   (d) Umbrella frames and other goods of heading No 66.03;

   (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);

   (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods);

   (g) Assembled railway or tramway track (heading No 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);

   (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;

   (ij) Lead shot prepared for ammunition (heading No 93.07) or other articles falling within Section XIX (arms and ammunition);

   (k) Articles falling within Chapter 94 (furniture and mattress supports);

   (l) Hand sieves (heading No 96.06);

   (m) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or

   (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

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

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

   (b) Springs and leaves for springs, of base metal, other than clock and watch springs (heading No 91.11); and

   (c) Goods described in headings Nos 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

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

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

3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74):

   (a) An alloy of base metals containing more than 10%, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.

   (b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

   (c) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.

   (d) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).

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

5. Classification of Composite Articles:

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

For this purpose:

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal,

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified, and

(c) A cermet of heading No 81.04 is regarded as a single base metal.

6. For the purposes of this Section, the expression "waste and scrap" means waste and scrap metal fit only for the recovery of metal or for use in the manufacture of chemicals.

Additional Note

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

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

Notes

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

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

A ferrous product containing, by weight, 1·9% or more of carbon, and which may contain one or more of the following elements within the weight limits specified:

less than 15% phosphorus,

not more than 8% silicon,

not more than 6% manganese,

not more than 30% chromium,

not more than 40% tungsten,

and an aggregate of not more than 10% of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as "non-distorting tool steels", containing, by weight, 1·9% or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings. *(ECSC) Molten pig iron shall be treated as solid pig iron.*

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

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

II. *(ECSC) Haematite pig iron and cast iron (foundry or steel-making iron) (heading No 73.01):*

A ferrous product which may contain, by weight, not more than 0·50% of phosphorus as well as silicon and manganese up to the maximum proportions specified in Note 1 (a).

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

A ferrous product which may contain, by weight, more than 0·50% but less than 15% of phosphorus as well as silicon and manganese up to the maximum proportions specified in Note 1 (a).

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

0·30% nickel,

0·20% chromium,

0·30% copper,

and 0·10% of each of the other alloy elements (for example, aluminium, titanium, vanadium, molybdenum, tungsten).

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

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

Alloys of iron (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

more than 8% of silicon, or

more than 30% of manganese, or

more than 30% of chromium, or

more than 40% of tungsten, or

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

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

(d) Alloy steel (heading No 73.15):

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

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

2·00% or more of manganese, or

2·00% or more of silicon, or

0·50% or more of nickel, or

0.50% or more of chromium, or

0·10% or more of molybdenum, or

0·10% or more of vanadium, or

0·30% or more of tungsten, or

0·30% or more of cobalt, or

0·30% or more of aluminium, or

0·40% or more of copper, or

0·10% or more of lead, or

0·12% or more of phosphorus, or

0·10% or more of sulphur, or

0·20% or more of phosphorus and sulphur, taken together, or

0·10% or more of other elements, taken separately.

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

Steel containing, by weight, not less than 0·60% of carbon and having a content, by weight, less than 0·04% of phosphorus and sulphur taken separately and less than 0·07% of these elements taken together.

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

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

(i) By shingling balls of puddled iron to remove the slag arising during puddling, or

(ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

(g) Ingots (heading No 73.06):

Products for rolling or forging obtained by casting into moulds.

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

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

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

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

Semi-finished products of rectangular section, of a thickness not less than 6 mm, of a width not less than 150 mm and of such dimensions that the thickness does not exceed one quarter of the width.

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

Coiled semi-finished hot-rolled products, of rectangular section, not less than 1·5 mm thick, of a width exceeding 500 mm and of a weight of not less than 500 kg per piece.

(l) Universal plates (heading No 73.09):

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

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

Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

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

Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500 mm.

(ECSC) Such products include the special category of "electrical sheets and plates" which under a current of 50 cps and a magnetic flux of 1 tesla have a watt-loss per kg, calculated by the Epstein method, of:

— 2·1 watts or less, when their thickness does not exceed 0·20 mm;

— 3·6 watts or less, when their thickness is not less than 0·20 mm but less than 0.60 mm;

— 6 watts or less, when their thickness is not less than 0·60 mm but not greater than 1·50 mm.

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

(ECSC) For the purposes of applying subheadings, sheets and plates corrugated by any process shall be treated as flat sheets and plates.

(o) Wire (heading No 73.14):

Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 mm. In the case of headings Nos 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.

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

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

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

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

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

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

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 mm but does not exceed 50 mm, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No 73.18.

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

Products, other than those falling within heading No 73.16, which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

(s) *(ECSC) Tinplate (headings Nos 73.12 and 73.13):*

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

2. Headings Nos 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No 73.15).

3. Iron and steel products of the kind described in any of the headings Nos 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.

4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.

5. The expression "high-pressure hydro-electric conduits of steel" (heading No 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10·5 mm.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
73.01	**Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:**		
	A. Spiegeleisen (ECSC)		4
	B. Haematite pig iron and cast iron (ECSC)		4
	C. Phosphoric pig iron and cast iron (ECSC)		4
	D. Other pig iron and cast iron:		
	I. Containing, by weight, not less than 0·30% but not more than 1% of titanium and not less than 0·50% but not more than 1% of vanadium (ECSC)		Free
	II. Other (ECSC)		4
73.02	**Ferro-alloys:**		
	A. Ferro-manganese:		
	I. Containing more than 2% by weight of carbon (high carbon ferro-manganese) (ECSC)		4
	II. Other	8	8
	B. Ferro-aluminium, ferro-silico-aluminium and ferro-silico-mangano-aluminium	7	7
	C. Ferro-silicon	10	10 (a)
	D. Ferro-silico-manganese	6	5·5 (b)
	E. Ferro-chromium and ferro-silico-chromium:		
	I. Ferro-chromium	8	8 (c)
	II. Ferro-silico-chromium	7	7
	F. Ferro-nickel	7	Free
	G. Other	7	(d)

(a) Exemption from the payment of duty within the limits of an annual quota of 20 000 metric tons to be granted by the competent aut horities of the E.C.
(b) Exemption from the payment of duty within the limits of an annual quota of 50 000 metric tons to be granted by the competent authorities of the E.C.
(c) Exemption from the payment of duty in respect of ferro-chromium containing not more than 0·10% by weight of carbon and more than 30%, but not more than 90%, of chromium, within the limits of an annual quota of 3 000 metric tons, to be granted by the competent authorities of the E.C.
(d) See Annex.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
73.03	Waste and scrap metal of iron or steel (ECSC)		Free
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel	10	4
73.05	Iron or steel powders; sponge iron or steel:		
	A. Iron or steel powders	8	4
	B. Sponge iron or steel (ECSC)		3
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel (ECSC)		3
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel:		
	A. Blooms and billets:		
	I. Rolled (ECSC)		4
	II. Forged	10	5
	B. Slabs and sheet bars (including tinplate bars):		
	I. Rolled (ECSC)		4
	II. Forged	10	5
	C. Pieces roughly shaped by forging	10	4
73.08	Iron or steel coils for re-rolling:		
	A. Less than 1·50 m in width, intended for re-rolling (a) (ECSC)		5
	B. Other (ECSC)		6

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
73.09	**Universal plates of iron or steel (ECSC)**		6
73.10	**Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel:**		
	A. Not further worked than hot-rolled or extruded:		
	I. Wire rod (ECSC)		7
	II. Bars and rods (ECSC)		6
	III. Hollow mining drill steel (ECSC)		5
	B. Not further worked than forged	10	7
	C. Not further worked than cold-formed or cold-finished	10	7
	D. Clad or suface-worked (for example, polished, coated):		
	I. Not further worked than clad:		
	a) Hot-rolled or extruded (ECSC)		5
	b) Cold-formed or cold-finished	10	7
	II. Other	10	7
73.11	**Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:**		
	A. Angles, shapes and sections:		
	I. Not further worked than hot-rolled or extruded (ECSC)		6
	II. Not further worked than forged	10	7
	III. Not further worked than cold-formed or cold-finished	10	7
	IV. Clad or surface-worked (for example, polished, coated):		
	a) Not further worked than clad:		
	1. Hot-rolled or extruded (ECSC)		5
	2. Cold-formed or cold-finished	10	7
	b) Other	10	7
	B. Sheet piling (ECSC)		6

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
73.12	**Hoop and strip, of iron or steel, hot-rolled or cold-rolled:**		
	A. Not further worked than hot-rolled (ECSC)		8
	B. Not further worked than cold-rolled:		
	I. In coils for the manufacture of tinplate (a) (ECSC)		8
	II. Other	10	8
	C. Clad, coated or otherwise surface-treated:		
	I. Silvered, gilded or platinum-plated	10	8
	II. Enamelled	10	8
	III. Tinned:		
	a) Tinplate (ECSC)		7
	b) Other	10	8
	IV. Zinc-coated or lead-coated	10	8
	V. Other (for example, copper-plated, artificially oxidised, lacquered, nickel-plated, varnished, clad, parkerised, printed):		
	a) Not further worked than clad:		
	1. Hot-rolled (ECSC)		7
	2. Cold-rolled	10	8
	b) Other	10	8
	D. Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed)	10	8
73.13	**Sheets and plates, of iron or steel, hot-rolled or cold-rolled:**		
	A. "Electrical" sheets and plates:		
	I. With a watt-loss, regardless of thickness, of 0·75 watt or less (ECSC)		6
	II. Other (ECSC)		7
	B. Other sheets and plates:		
	I. Not further worked than hot-rolled, of a thickness of:		
	a) 2 mm or more (ECSC)		7
	b) Less than 2 mm (ECSC)		6
	II. Not further worked than cold-rolled, of a thickness of:		
	a) 3 mm or more	10	7

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
73.13 *(continued)*	B. II. b) More than 1 mm but less than 3 mm (ECSC)		6
	c) 1 mm or less (ECSC)		8
	III. Not further worked than burnished, polished or glazed (ECSC)		7
	IV. Clad, coated or otherwise surface-treated:		
	a) Silvered, gilded, platinum-plated or enamelled	10	7
	b) Tinned:		
	1. Tinplate (ECSC)		7
	2. Other (ECSC)		7
	c) Zinc-coated or lead-coated (ECSC)		8
	d) Other (for example, copper-plated, artificially oxidised, lacquered, nickel-plated, varnished, clad, parkerised, printed) (ECSC)		7
	V. Otherwise shaped or worked:		
	a) Cut into shapes other than rectangular shapes, but not further worked:		
	1. Silvered, gilded, platinum-plated or enamelled	10	7
	2. Other (ECSC)		7
	b) Other, excluding sheets and plates shaped by rolling	10	7
73.14	**Iron or steel wire, whether or not coated, but not insulated**	10	8
73.15	**Alloy steel and high carbon steel in the forms mentioned in headings Nos 73.06 to 73.14:**		
	A. High carbon steel:		
	I. Ingots, blooms, billets, slabs and sheet bars:		
	a) Forged	9	4·5
	b) Other:		
	1. Ingots (ECSC)		3
	2. Blooms, billets, slabs and sheet bars (ECSC)		4
	II. Pieces roughly shaped by forging	10	4
	III. Coils for re-rolling (ECSC)		5
	IV. Universal plates (ECSC)		6
	V. Bars and rods (including wire rod) and hollow mining drill steel; angles, shapes and sections:		
	a) Not further worked than forged	10	8

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
73.15 *(continued)*	B. V. Bars and rods (including wire rod) and hollow mining drill steel; angles, shapes and sections:		
	a) Not further worked than forged	9	7
	b) Not further worked than hot-rolled or extruded:		
	1. Wire rod (ECSC)		7
	2. Other (ECSC)		6
	c) Not further worked than cold-formed or cold-finished	10	8
	d) Clad or surface-worked (for example, polished, coated):		
	1. Not further worked than clad:		
	aa) Hot-rolled or extruded (ECSC)		5
	bb) Cold-formed or cold-finished	10	8
	2. Other	10	8
	VI. Hoop and strip:		
	a) Not further worked than hot-rolled (ECSC)		7
	b) Not further worked than cold-rolled	10	8
	c) Clad, coated or otherwise surface-treated:		
	1. Not further worked than clad:		
	aa) Hot-rolled (ECSC)		7
	bb) Cold-rolled	10	7
	2. Other	10	8
	d) Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed)	10	8
	VII. Sheets and plates:		
	a) "Electrical" sheets and plates:		
	1. With a watt-loss, regardless of thickness, of 0·75 watt or less (ECSC)		6
	2. Other (ECSC)		7
	b) Other sheets and plates:		
	1. Not further worked than hot-rolled (ECSC)		7
	2. Not further worked than cold-rolled, of a thickness of:		
	aa) 3 mm or more	10	7
	bb) Less than 3 mm (ECSC)		7
	3. Polished, clad, coated or otherwise surface-treated (ECSC)		7
	4. Otherwise shaped or worked:		
	aa) Cut into shapes other than rectangular shapes, but not further worked (ECSC)		7
	bb) Other, excluding sheets and plates shaped by rolling	10	7
	VIII. Wire, whether or not coated, but not insulated	10	8

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
73.16	**Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:**		
	A. Rails:		
	I. Current-conducting, with parts of non-ferrous metal	18	9
	II. Other:		
	a) New (ECSC)		6
	b) Used (ECSC)		3
	B. Check-rails (ECSC)		5
	C. Sleepers (ECSC)		5
	D. Fish-plates and sole plates:		
	I. Rolled (ECSC)		5
	II. Other	15	7·5
	E. Other	14	7
73.17	**Tubes and pipes, of cast iron**	13	9
73.18	**Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:**		
	A. Straight and of uniform wall-thickness, unworked, seamless, of circular cross-section, solely for the manufacture of tubes and pipes with other cross-sections and wall-thicknesses (a)	14	9
	B. Straight and of uniform wall-thickness, other than those falling in A above, of a maximum length of 4·50 m, of alloy steel containing by weight not less than 0·90% but not more than 1·15% of carbon, not less than 0·50% but not more than 2% of chromium and not more than 0·50% of molybdenum	14	9
	C. Other	14	10
73.19	**High-pressure hydro-electric conduits of steel, whether or not reinforced**	13	10
73.20	**Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel**	14	10

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
73.21	Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	14	5·5
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	15	5
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods, of a capacity:		
	A. Of 50 litres or more	15	6
	B. Of less than 50 litres	17	7
73.24	Containers, of iron or steel, for compressed or liquefied gas	17	7
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	17	8·5
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel	15	9
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire	15	10
73.28	Expanded metal, of iron or steel	15	7·5
73.29	Chain and parts thereof, of iron or steel	16	6·5
73.30	Anchors and grapnels and parts thereof, of iron or steel	18	9
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper:		
	A. Carding tacks for textile carding machines	13	5
	B. Other	16	6·5

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

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

CHAPTER 74

COPPER AND ARTICLES THEREOF

Notes

1. For the purposes of heading No 74.02, the expression "master alloys" means alloys (except copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus) containing with other alloy elements more than 10% by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

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

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

   (a) Wire (heading No 74.03):

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

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

   Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or of products falling within other headings.

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

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

   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0·15 mm but does not exceed one tenth of the width.

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
74.01	**Copper matte; unwrought copper (refined or not); copper waste and scrap**	**Free**	**Free**
74.02	**Master alloys**	**Free**	**Free**

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire ..	10	8
74.04	Wrought plates, sheets and strip, of copper	10	8
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·15 mm	12	8
74.06	Copper powders and flakes:		
	A. Lamellar powders and flakes	14	10
	B. Other	3	1·5
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper ..	13	8
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	15	7·5
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	14	7
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	13	8
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	12	8
74.12	Expanded metal, of copper	14	7
74.13	Chain and parts thereof, of copper	17	7
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper	13	6·5
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper:		
	A. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm	14	4·5
	B. Other	14	7

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

CHAPTER 75

NICKEL AND ARTICLES THEREOF

Notes

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

   (a) Wire (heading No 75.02):

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

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

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

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

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

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
75.04	**Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel:**		
	A. Tubes and pipes and blanks therefor; hollow bars	12	8
	B. Tube and pipe fittings	13	5
75.05	**Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis:**		
	A. Not prepared beyond casting	5	4
	B. Other	8	5
75.06	**Other articles of nickel:**		
	A. Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and the like; bolts, nuts, screws and similar articles; washers and spring washers:		
	I. Screws, nuts, rivets and washers, turned from bars, rods, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm	13	4·5
	II. Other	13	5
	B. Other	16	6·5

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Notes

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

(a) Wire (heading No 76.02):

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

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

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

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0·20 mm but does not exceed one tenth of the width.

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
76.01	**Unwrought aluminium; aluminium waste and scrap:**		
	A. Unwrought	10	7
	B. Waste and scrap:		
	I. Waste:		
	a) Turnings, shavings, chips, milling waste, sawdust and filings; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) of 0·20 mm or less	Free	2·5
	b) Other (including factory rejects)	5	4
	II. Scrap	Free	Free

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	15	12
76.03	Wrought plates, sheets and strip, of aluminium	15	12
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·20 mm	17	12
76.05	Aluminium powders and flakes:		
	A. Lamellar powders and flakes	21	10·5
	B. Other	10	8
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	19	12
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	20	8
76.08	Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	19	7·5
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	19	7·5
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods:		
	A. Rigid and collapsible tubular containers	19	12
	B. Other	19	9·5
76.11	Containers, of aluminium, for compressed or liquefied gas	21	8·5
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	19	12

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

CHAPTER 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

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

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

CHAPTER 78

LEAD AND ARTICLES THEREOF

Notes

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

   (a) Wire (heading No 78.02):

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

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

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

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

   Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1·7 kg/m².

   Heading No 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
78.01	**Unwrought lead (including argentiferous lead); lead waste and scrap:**		
	A. Unwrought:		
	I. For refining, containing 0·02% or more by weight of silver (bullion lead) (a)	4·5 (b)	Free
	II. Other	4·5 with a min. of 1·1 UA per 100 kg net weight	3·5
	B. Waste and scrap	Free	Free
78.02	**Wrought bars, rods, angles, shapes and sections, of lead; lead wire**	10	10

(a) Entry under this subheading is subject to conditions to be determined by the competent authorities.
(b) The rate of duty is reduced to 2%.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
78.03	Wrought plates, sheets and strip, of lead	10	10
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1·7 kg/m²; lead powders and flakes:		
	A. Lead foil:		
	I. Backed	15	10
	II. Other	10	—
	B. Lead powders and flakes	5	2·5
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	13	11
78.06	Other articles of lead:		
	A. Containers with an anti-radiation lead covering, for the transport or storage of radio-active materials (EURATOM)	12	6
	B. Other	17	8·5

CHAPTER 79

ZINC AND ARTICLES THEREOF

Notes

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

   (a) Wire (heading No 79.02):

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

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

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

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

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

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

2. Heading No 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
79.01	**Unwrought zinc; zinc waste and scrap:**		
	A. Unwrought	4·5 with a min. of 1·1 UA per 100 kg net weight	3·5
	B. Waste and scrap	Free	Free
79.02	**Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire**	10	10
79.03	**Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:**		
	A. Plates, sheets, strip and foil	10	10
	B. Powders (including dust) and flakes	7	6

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

CHAPTER 80

TIN AND ARTICLES THEREOF

Notes

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

   (a) Wire (heading No 80.02):

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

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

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

   (c) Wrought plates, sheets and strip (heading No 80.03):

   Flat-surfaced, wrought products (coiled or not) of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kg/m².

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
80.04	**Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m²; tin powders and flakes:**		
	A. Foil:		
	I. Backed	12	6
	II. Other	10	5
	B. Powders and flakes	7	3·5
80.05	**Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin:**		
	A. Tubes and pipes and blanks therefor; hollow bars	10	5
	B. Tube and pipe fittings	14	7
80.06	**Other articles of tin**	16	8

CHAPTER 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

Note

Heading No 81.04 is to be taken to apply only to the following base metals:

bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U 235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
81.04 *(continued)*	P. Rhenium:		
	I. Unwrought; waste and scrap	6	—
	II. Other	10	—
	Q. Gallium; indium; thallium:		
	I. Unwrought; waste and scrap	4	2·5
	II. Other	10	5
	R. Cermets:		
	I. Unwrought; waste and scrap	4	7·5
	II. Other	12	7·5

CHAPTER 82

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

Notes

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sest, and goods classified in headings Nos 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:

   (a) Base metal;

   (b) Metal carbides;

   (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or

   (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for hand tools (heading No 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

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

3. Sets (other than manicure or chiropody sets (heading No 82.13)) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
82.01	**Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry**	15	6
82.02	**Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):**		
	A. Saws (non-mechanical):		
	I. Back saws, rip saws	15	7
	II. Other	15	9

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
82.02 *(continued)*	B. Saw blades:		
	I. Bandsaw blades	15	9
	II. Chain saw blades	16	7
	III. Other	16	10
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps:		
	A. Files and rasps	13	5
	B. Other	15	7
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated)	16	6·5
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits, with a working part of:		
	A. Base metal	12	6·5
	B. Metal carbides	13	6·5
	C. Diamond or agglomerated diamond	9	7·5
	D. Other materials	12	6
82.06	Knives and cutting blades, for machines or for mechanical appliances	13	5
82.07	Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)	14	7
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	17	7
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06	17	(a)
82.10	Knife blades	17	13

(a) See Annex.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
82.11	**Razors and razor blades (including razor blade blanks, whether or not in strips):**		
	A. Razors:		
	I. Open blade	13	5
	II. Other	17	7
	B. Blades and cutters:		
	I. Safety razor blades	16	7
	II. Other	12	6·5
	C. Other parts	17	7
82.12	**Scissors (including tailors' shears), and blades therefor**	17	10·5
82.13	**Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files)**	16	8·5
82.14	**Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware:**		
	A. Of stainless steel	19	—
	B. Other	19	8·5
82.15	**Handles of base metal for articles falling within heading No 82.09, 82.13 or 82.14**	19	7·5

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL

Note

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal	17	8·5
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like	17	7
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	17	8·5
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No 94.03	16	8
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	19	7·5
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	18	9
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No 85.22)	18	7
83.08	Flexible tubing and piping, of base metal	17	7

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	16	6·5
83.10	Beads and spangles, of base metal	18	9
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	18	9
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal	19	9·5
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal:		
	A. Capsules of aluminium or lead:		
	I. Capsules of aluminium of a maximum diameter of 21 mm, with or without an internal rubber seal, but not combined with other materials	18	7
	II. Other	18	11
	B. Other	18	7
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal ..	19	7·5
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying:		
	A. Welding electrodes cored with steel and coated with refractory material	15	10
	B. Other	15	7·5

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF

Notes

1. This Section does not cover:

   (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No 40.10); or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No 40.14);

   (b) Articles of leather or of composition leather (heading No 42.04) or of furskin (heading No 43.03), of a kind used in machinery or mechanical appliances or for other industrial purposes;

   (c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);

   (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No 48.21;

   (e) Transmission, conveyor or elevator belts of textile material (heading No 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No 59.17);

   (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No 71.02 or 71.03, or articles wholly of such stones of heading No 71.15;

   (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);

   (h) Endless belts of metal wire or strip (Section XV);

   (ij) Articles falling within Chapter 82 or 83;

   (k) The vehicles, aircraft and parts thereof and vessels and certain associated transport equipment falling within Section XVII;

   (l) Articles falling within Chapter 90;

   (m) Clocks, watches and other articles falling within Chapter 91;

   (n) Interchangeable tools of heading No 82.05 and brushes of a kind used as parts of machines of heading No 96.02; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No 68.04 or 69.09); or

   (o) Articles falling within Chapter 97.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:

   (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos 84.65 and 85.28) are in all cases to be classified in their respective headings.

   (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No 84.59 or 85.22) are to be classified with the machines of that kind *or in heading No 84.38, 84.48 or 84.55, as appropriate.* However, goods which are equally suitable for use principally with the goods of headings Nos 85.13 and 85.15 are to be classified in heading No 85.13.

   (c) All other parts are to be classified in heading No 84.65 or 85.28.

3. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances. *The weight of such motors and transmission, conveyor or elevator belts is to be included in the weights specified in the Tariff.*

5. For the purposes of these Notes, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

Additional Notes

1. *Tools necessary for the assembly or maintenance of machines are to be classified with those machines if imported with them. Interchangeable tools imported with machines are also to be classified therewith if they form part of the normal equipment of the machines and are normally sold with them.*

2 *Should the Customs so require, the declarant shall produce, in support of his declaration, an illustrated document (for example, instructions, prospectus, a page from a catalogue, a photograph) giving the normal description of the machine, its uses and essential characteristics and, in respect of a disassembled machine, an assembly plan and a list of the contents of the various packages.*

3. *The provisions of General Rule A 2 (a) are also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to machines imported in split consignments.*

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

5. *Tractors coupled, even by means of special devices, to machines and mechanical appliances of this Section are in all cases to be classified separately (heading No. 87.01).*

CHAPTER 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF

Notes

1. This Chapter does not cover:

   (a) Millstones, grindstones and other articles falling within Chapter 68;

   (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);

   (c) Laboratory glassware of heading No 70.17; machinery and appliances and parts thereof, of glass (heading No 70.20 or 70.21);

   (d) Articles falling within heading No 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81) or

   (e) Tools for working in the hand of heading No 85.05 or electro-mechanical domestic appliances of heading No 85.06.

2. Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

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

   (a) Germination plant, incubators and brooders (heading No 84.28);

   (b) Grain dampening machines (heading No 84.29);

   (c) Diffusing apparatus for sugar juice extraction (heading No 84.30);

   (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No 84.40); or

   (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

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

   (a) Sewing machines for closing bags or similar containers (heading No 84.41); or

   (b) Office machinery of heading No 84.54.

3. (A) For the purposes of heading No 84.53 the expression "automatic data processing machines" means:

   (a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run;

   (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;

   (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

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

(a) it is connectable to the central processing unit either directly or through one or more other units;

(b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

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

4. Heading No 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0·05 mm, whichever is less. Other steel balls are to be classified under heading No 73.40.

5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No 84.59. Heading No 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from combination of such materials.

Additional Notes

1. *For the purposes of subheading 84.06 A, the expression "aircraft engines" shall apply only to engines designed for fitting with an airscrew or rotor.*

2. *For the purposes of subheading 84.45 C VI a), the expression "micrometric adjusting system" shall mean any device allowing the determination or setting to at least 1/100th (0·01) mm of the movement of an important element of a machine, such as the table, the spindle, or the grinding head.*

3. *For the purposes of subheading 84.45 C VII, the expression "jig boring machines" shall be taken to apply only to machine-tools which:*

(a) Carry out one or more machining operations on the co- ordinate principle; and

(b) Are of such precision that any error in the travel of the work holder table and of the tool holder does not exceed 0·005mm.

4. *(EURATOM) The term "nuclear reactors" (subheading 84.59 B) covers all the apparatus and appliances inside the area screened off by a biological shield, including, where appropriate, the shield itself; it also includes apparatus and appliances forming a whole with the parts contained inside the screen (inter alia, control rods and their operating mechanisms, provided these form a whole with the control rods or with other parts inside the screen).*

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
84.01	**Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers**	14	5·5
84.02	**Auxiliary plant for use with boilers of heading No 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units**	14	5·5
84.03	**Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers**	14	5·5
84.04	**Steam engines (including mobile engines, but not steam tractors falling within heading No 87.01 or mechanically propelled road rollers) with self-contained boilers**	13	6·5
84.05	**Steam and other vapour power units, not incorporating boilers**	13	5
84.06	**Internal combustion piston engines:**		
	A. Aircraft engines as defined in Additional Note 1 to this Chapter, of a power of:		
	I. 300 kW or less	15 (a)	6
	II. More than 300 kW	10 (a)	4
	B. Outboard motors of a cylinder capacity of:		
	I. 325 cc or less	18	11
	II. More than 325 cc	18	8
	C. Other engines:		
	I. Spark ignition engines of a cylinder capacity of:		
	a) 250 cc or less	22	9
	b) More than 250 cc:		
	1. For the industrial assembly of: Agricultural walking tractors of subheading 87.01 A, Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2 800 cc, Special purpose motor vehicles of heading No 87.03 (b)	18	7
	2. Other	18	12
	II. Compression ignition engines:		
	a) Marine propulsion engines:		
	1. For the vessels of subheadings 89.01 A, 89.01 B I, 89.02 A, 89.02 B I and 89.03 A (b)	15	Free
	2. Other (b)	15	8

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
84.06 *(continued)*	C. II. b) Other:		
	1. For the industrial assembly of:		
	Agricultural walking tractors of subheading 87.01A,		
	Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15,		
	Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2 500 cc,		
	Special purpose motor vehicles of heading No 87.03 (a)	18	7
	2. Other	18	12
	D. Parts:		
	I. For aircraft engines	12 (b)	5
	II. For other engines	16	7
84.07	**Hydraulic engines and motors (including water wheels and water turbines)**	15	6
84.08	Other engines and motors:		
	A. Reaction engines:		
	I. Turbo-jets developing a thrust of:		
	a) 2 500 kg or less	12 (b)	6
	b) More than 2 500 kg	12 (b)	5
	II. Other (for example, ram-jets, pulse-jets, rocket engines)	12 (b)	6
	B. Gas turbines:		
	I. Turbo-propellers developing a power of:		
	a) 1 100 kW or less	15 (b)	7·5
	b) More than 1 100 kW	12 (b)	5
	II. Other	14	5·5
	C. Other engines and motors	14	7
	D. Parts:		
	I. Of reaction engines or of turbo-propellers	12 (b)	5
	II. Other	14	5·5
84.09	**Mechanically propelled road rollers**	13	5

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
84.10	**Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:**		
	A. Delivery pumps fitted, or designed to be fitted, with a measuring device	15	6·5
	B. Other pumps:		
	I. Pumps having a pressure capacity of 20 bars or more	12	7·5
	II. Other pumps	12	6
	III. Parts	12	6
	C. Liquid elevators of bucket, chain, screw, band and similar kinds	14	5·5
84.11	**Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like:**		
	A. Pumps and compressors:		
	I. Pumps (hand or foot operated) for inflating pneumatic tyres and the like	16	6·5
	II. Vacuum pumps creating a vacuum better than 10^{-2} mbar; centrifugal or axial compressors giving a compression ratio of not less than 2 and a flow of more than 3 000 m^3 per minute; stationary reciprocating compressors of a weight exceeding 2 000 kg	12	9
	III. Other pumps and compressors	12	6
	IV. Parts	12	6
	B. Free-piston generators for gas turbines	10	4
	C. Fans, blowers and the like	13	6·5
84.12	**Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air**	12	8
84.13	**Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances**	14	5·5
84.14	**Industrial and laboratory furnaces and ovens, non-electric:**		
	A. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)	11	5·5
	B. Other	14	5·5

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
84.15	**Refrigerators and refrigerating equipment (electrical and other):**		
	A. Evaporators and condensers, excluding those for domestic refrigerators	13	4·5
	B. Other	13	5
84.16	**Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor**	13	5
84.17	**Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:**		
	A. Machinery and equipment for the manufacture of the products mentioned in subheading 28.51 A (EURATOM)	11	5·5
	B. Machinery and equipment specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)	11	5·5
	C. Heat exchange units	11	4·5
	D. Percolators and other appliances for making coffee and other hot drinks:		
	I. Electrically heated	18	9
	II. Other	12	6
	E. Medical and surgical sterilising apparatus:		
	I. Electrically heated	17	8·5
	II. Other	14	7
	F. Other:		
	I. Water heaters, non-electric	15	6
	II. Other	14	5·5
84.18	**Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:**		
	A. For the separation of uranium isotopes (EURATOM)	5	4·5
	B. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)	11	5·5

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
84.18 *(continued)*	C. Other:		
	I. Centrifuges:		
	a) Clothes-dryers, electrically operated, each of a dry linen capacity not exceeding 6 kg	18	8
	b) Other	13	5
	II. Machinery and apparatus (other than centrifuges) for filtering or purifying liquids or gases	15	6
84.19	**Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:**		
	A. Dish washing machines, electrically operated, with or without provision for drying	18	7
	B. Other	13	5
84.20	**Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds**	15	6
84.21	**Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines**	12	6
84.22	**Lifting, handling, loading or unloading machinery, telphers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No 84.23:**		
	A. Machinery and mechanical appliances specially designed for dealing with highly radio-active substances (EURATOM)	8	4
	B. Self-propelled cranes on wheels, not capable of running on rails	14	9
	C. Rolling-mill machinery: roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs	14	8·5
	D. Other	14	5·5

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
84.23	**Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments):**		
	A. Excavating, levelling, tamping, boring and extracting machinery for earth, minerals or ores:		
	I. Self-propelled, track-laying or wheeled, not capable of running on rails:		
	a) Scrapers	15	9
	b) Other machinery	15	11
	c) Parts	15	9
	II. Other:		
	a) Boring and sinking machinery	9	3·5
	b) Other	14	5·5
	B. Pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	15	7·5
84.24	**Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers**	11	4·5
84.25	**Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No 84.29)**	11	4·5
84.26	**Dairy machinery (including milking machines)**	11	5·5
84.27	**Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like**	12	6
84.28	**Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders**	12	5
84.29	**Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables**	13	6·5
84.30	**Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing**	13	5

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
84.31	**Machinery for making or finishing cellulosic pulp, paper or paperboard:**		
	A. For making paper or paperboard	12	5
	B. Other	14	5·5
84.32	**Book-binding machinery, including book-sewing machines**	11	4·5
84.33	**Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard**	13	5
84.34	**Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):**		
	A. Machinery, apparatus and accessories for type-founding or type-setting:		
	I. For founding and setting (for example, linotypes, monotypes, intertypes)	6	2·5
	II. Other	13	5·5
	B. Blocks, plates, cylinders and other similar articles, other than lithographic stones	16	7
	C. Other	14	5·5
84.35	**Other printing machinery; machines for uses ancillary to printing:**		
	A. Printing machinery:		
	I. Cylinder letterpress printing machines, printing only one side of the sheet at each pass:		
	a) Single-revolution machines	12	6
	b) Two-revolution machines	10	4
	II. Rotary presses	11	4·5
	III. Other	11	5·5
	B. Machines for uses ancillary to printing	13	6·5
84.36	**Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines**	12	5
84.37	**Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines:**		
	A. Weaving machines	11	4·5
	B. Knitting machines	13	6

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
84.37 *(continued)*	C. Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net	10	4
	D. Machines for preparing yarns for use on the above machines, including warping and warp sizing machines	13	5
84.38	**Auxiliary machinery for use with machines of heading No 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles)**	12	5
84.39	**Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat-making blocks**	13	5
84.40	**Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor:**		
	A. Ironing machines and presses, electrically heated	16	6·5
	B. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg; domestic wringers:		
	I. Electrically operated	19	7·5
	II. Other	12	5
	C. Other	13	5
84.41	**Sewing machines; furniture specially designed for sewing machines; sewing machine needles:**		
	A. Sewing machines; furniture specially designed for sewing machines:		
	I. Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor:		
	a) Sewing machines having a value (not including frames, tables or furniture) of more than 65 UA each	12	6
	b) Other	12	—
	II. Other sewing machines and other sewing machine heads	12	6
	III. Parts, including furniture specially designed for sewing machines	12	9
	B. Sewing machine needles	14	7

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
84.45 *(continued)*	C. VI. Sharpening, trimming, grinding, honing and lapping, polishing or finishing machines and similar machines operating by means of grinding wheels, abrasives or polishing products:		
	a) Fitted with a micrometric adjusting system within the meaning of Additional Note 2 to this Chapter:		
	1. Automated by coded information	10	8
	2. Other	10	7
	b) Other:		
	1. Automated by coded information	4	3
	2. Other	4	2·5
	VII. Jig boring machines:		
	a) Automated by coded information	6	5
	b) Other	6	2·5
	VIII. Gear-cutting machines:		
	a) For cutting cylindrical gears:		
	1. Automated by coded information	10	8
	2. Other	10	7
	b) For cutting other gears:		
	1. Automated by coded information	6	5
	2. Other	6	4·5
	IX. Presses, other than those falling within subheadings 84.45 C X and C XI:		
	a) Automated by coded information	12	10
	b) Other	12	8
	X. Bending, forming, folding, flattening, shearing, punching and notching machines:		
	a) Automated by coded information	8	6
	b) Other	8	3
	XI. Forging machines and stamping machines:		
	a) Automated by coded information	6	6
	b) Other	6	3
	XII. Other	9	7
84.46	**Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No 84.49**	13	5
84.47	**Machine-tools for working wood, cork, bone ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No 84.49**	11	9
84.48	**Accessories and parts suitable for use solely or principally with the machines falling within headings Nos 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand**	8	3·5

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	13	6·5
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	12	5
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:		
	A. Typewriters	16	6·5
	B. Cheque-writing machines	13	5
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:		
	A. Electronic calculating machines	14	14
	B. Other	12	5·5
84.53	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	11	7
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines):		
	A. Addressing machines and address plate embossing machines	16	6·5
	B. Other	15	6
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No 84.51, 84.52, 84.53 or 84.54:		
	A. Address plates	18	7
	B. Parts and accessories for electronic calculating machines falling within subheading 84.52A	14	10·5
	C. Other	12	6
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand	13	5

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
84.57	**Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves:**		
	A. Glass-working machines (other than machines for working glass in the cold)	11	4·5
	B. Machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	12	5
84.58	**Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance**	13	5
84.59	**Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:**		
	A. For the manufacture of the products mentioned in subheading 28.51A (EURATOM)	11	5·5
	B. Nuclear reactors (EURATOM)	10	—
	C. Specially designed for the recycling of irradiated nuclear fuels (for example, sintering of radio-active metal oxides, sheathing) (EURATOM)	11	5·5
	D. Rope or cable making machinery, including electric wire and cable making machines:		
	I. Stranding, twisting, cabling and similar machines and appliances	12	5
	II. Other machines and appliances (for example, reinforcing, taping, insulating and the like for the preparation, coating, finishing of ropes and cables)	14	7
	E. Other	15	6
84.60	**Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials**	13	5
84.61	**Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves:**		
	A. Pressure reducing valves	15	6
	B. Other	16	6·5

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
84.62	Ball, roller or needle roller bearings	18	9
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings	16	7
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	14	5·5
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:		
	A. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm	15	4·5
	B. Other	15	6

CHAPTER 85

ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF

Notes

1. This Chapter does not cover:

   (a) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;

   (b) Articles of glass of heading No 70.11; or

   (c) Electrically heated furniture of Chapter 94.

2. Heading No 85.01 is to be taken not to apply to goods described in heading No 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No 85.01.

3. Heading No 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:

   (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;

   (b) Other machines provided the weight of such other machines does not exceed 20 kg.

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

4. For the purposes of heading No 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

   The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

   Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No 85.21.

5. For the purposes of heading No 85.21:

   (A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;

   (B) "Electronic microcircuits" are to be taken to be:

      (a) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;

      (b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

(c) Hybrid integrated circuits in which passive and active elements, some obtained by thin- or thick-film technology (resistors, capacitors, interconnections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No 85.21 shall take precedence over any other heading in the Tariff which might cover them by reference to, in particular, their function.

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

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
85.19 *(continued)*	B. Resistors, fixed or variable (including potentiometers), other than heating resistors	16	8
	C. Printed circuits	15	10
	D. Switchboards and control panels	14	5·5
85.20	**Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:**		
	A. Filament lamps for lighting	15	6
	B. Other	18	7
	C. Parts	15	7·5
85.21	**Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits:**		
	A. Valves and tubes:		
	I. Rectifying valves and tubes	20	8
	II. Television camera tubes; image converter or intensifier tubes; photomultipliers	17	7
	III. Cathode-ray tubes for television sets	19	15
	IV. Phototubes (photoemissive cells)	16	6·5
	V. Other	19	7·5
	B. Photocells, including photo-transistors	16	6·5
	C. Mounted piezo-electric crystals	20	8
	D. Diodes, transistors and similar semi-conductor devices; electronic microcircuits:		
	I. Wafers not yet cut into chips	21	9
	II. Other	21	17
	E. Parts	15	9
85.22	**Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:**		
	A. For the manufacture of the products mentioned in subheading 28.51A (EURATOM)	11	5·5
	B. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)	11	5·5
	C. Other	13	8

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors	17	11
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:		
	A. Electrodes for electrolysis installations	9	9
	B. Heating resistors, other than those falling within heading No 85.12	14	5·5
	C. Other	12	8
85.25	Insulators of any material:		
	A. Of ceramic materials	19	10 with a min. of 15 UA per 100 kg gross, the duty not to exceed 19% (a)
	B. Of artificial plastic materials or of glass fibre	19	15
	C. Of other materials	19	10
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No 85.25:		
	A. Of ceramic materials or of glass	17	12
	B. Of hardened rubber or of bituminous materials	14	7
	C. Of artificial plastic materials	19	14
	D. Of other materials	16	10
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material	14	7
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	14	5·5

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

SECTION XVII

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

Notes

1. This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No 97.06.

2. Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:

   (a) Joints, washers and the like (classified according to their constituent material or in heading No 84.64);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);

   (c) Articles falling within Chapter 82 (tools);

   (d) Articles falling within heading No 83.11;

   (e) Machines and mechanical appliances and other articles falling within headings Nos 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No 84.63;

   (f) Electrical machinery and equipment (Chapter 85);

   (g) Articles falling within Chapter 90;

   (h) Clocks (Chapter 91);

   (ij) Arms (Chapter 93);

   (k) Brushes of a kind used as parts of vehicles (heading No 96.02).

3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

   (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

   (b) In Chapter 87 if designed to travel over land or over both land and water;

   (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

Additional Notes:

1. *Subject to the provisions of Additional Note 3 to Chapter 89, tools and articles necessary for the maintenance or repair of vehicles, aircraft or vessels are to be classified with those vehicles, aircraft or vessels if imported with them. Other accessories imported with vehicles, aircraft or vessels are also to be classified therewith if they form part of the normal equipment of the vehicles, aircraft or vessels and are normally sold with them.*

2. *The provisions of General Rule A 2 (a) are also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to goods falling within heading Nos 86.10, 88.05, 89.03 and 89.05 imported in split consignments.*

CHAPTER 86

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

Notes

1. This Chapter does not cover:
   (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No 44.07 or 68.11);
   (b) Railway or tramway track construction material of iron or steel falling within heading No 73.16; or
   (c) Electrically powered signalling apparatus falling within heading No 85.16.

2. Heading No 86.09 is to taken to apply, *inter alia*, to:
   (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
   (b) Frames, underframes and bogies;
   (c) Axle boxes; brake gear;
   (d) Buffers for rolling-stock; coupling gear and corridor connections;
   (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No 86.10 is to be taken to apply, *inter alia*, to:
   (a) Assembled track, turntables, platform buffers, loading gauges;
   (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
86.01	**Steam rail locomotives and tenders**	13	6·5
86.02	**Electric rail locomotives, battery operated or powered from an external source of electricity**	14	7
86.03	**Other rail locomotives**	13	5
86.04	**Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys:**		
	A. Electric railway and tramway coaches, vans and trucks (powered from an external source of electricity)	14	7
	B. Other	13	6·5
86.05	**Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches**	13	5
86.06	**Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles**	13	5

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

CHAPTER 87

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

Notes

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

Additional Note

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
87.01	**Tractors (other than those falling within heading No 87.07), whether or not fitted with power take-offs, winches or pulleys:**		
	A. Agricultural walking tractors, with either a spark ignition or a compression ignition engine, of a cylinder capacity of:		
	I. 1 000 cc or less	12	6
	II. More than 1 000 cc	18	9
	B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled (a)	20	18
	C. Other:		
	I. Wheeled, for semi-trailers	20	20
	II. Other	20	14
87.02	**Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No 87.09):**		
	A. For the transport of persons, including vehicles designed for the transport of both passengers and goods:		
	I. With either a spark ignition or a compression ignition engine:		
	a) Motor coaches and buses with either a spark ignition engine of a cylinder capacity of 2 800 cc or more or a compression ignition engine of a cylinder capacity of 2 500 cc or more	29	22
	b) Other	29	11
	II. With other engines	25	12·5
	B. For the transport of goods or materials:		
	I. Motor lorries specially designed for the transport of highly radioactive materials (EURATOM)	10	8
	II. Other:		
	a) With either a spark ignition or a compression ignition engine:		
	1. Motor lorries with either a spark ignition engine of a cylinder capacity of 2 800 cc or more or a compression ignition engine of a cylinder capacity of 2 500 cc or more:		
	aa) Dumpers of a cylinder capacity:		
	11. Of less than 10 000 cc	28	17
	22. Of 10 000 cc or more	28	20
	bb) Other	28	22
	2. Other	28	11
	b) With other engines	25	10

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

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

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

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

CHAPTER 88

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

Additional Note

For the purpose of subheading 88.02 B, the expression "unladen weight" shall mean the weight of the machine in normal flying order, excluding the weight of the crew and of fuel and equipment except permanently-fitted items of equipment.

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

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

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note

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

Additional Notes

1. *Subheadings 89.01 B I and 89.02 B I are to be taken to apply only to vessels, designed as sea-going, having a hull of an overall length (excluding any projecting parts) of not less than 12 m. However, fishing boats and lifeboats, designed as sea-going, shall be considered as sea-going vessels regardless of their length.*
2. *Subheading 89.03 A is to be taken to apply only to vessels and floating docks, designed as sea-going.*
3. *For the purposes of heading No 89.04, the expression "Ships, boats and other vessels for breaking up" includes the following articles when imported in vessels for breaking up, on condition that they have formed part of the normal equipment of such vessels:*
   - *— spare parts (such as propellers), whether or not in a new condition, provided that they are suitable for use solely on the vessels in which they are imported;*
   - *— movable articles (furniture, kitchen equipment, tableware, etc.) showing clear evidence of use.*

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
89.01	**Ships, boats and other vessels not falling within any of the following headings of this Chapter:**		
	A. Warships	Free	Free
	B. Other:		
	I. Sea-going vessels	Free	Free
	II. Other:		
	a) Weighing 100 kg or less each	13	5
	b) Other	8	3
89.02	**Vessels specially designed for towing (tugs) or pushing other vessels:**		
	A. Tugs	Free	Free
	B. Pusher craft:		
	I. Sea-going	Free	Free
	II. Other	8	3
89.03	**Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks:**		
	A. Sea-going	Free	Free
	B. Other	8	4
89.04	**Ships, boats and other vessels for breaking up (a)**	Free	Free
89.05	**Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)**	10	7

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

SECTION XVIII

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

CHAPTER 90

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

Notes

1. This Chapter does not cover:

(a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No 40.14, of leather or of composition leather, falling within heading No 42.04 or of textile material (heading No 59.17);

(b) Refractory goods of heading No 69.03; laboratory, chemical or industrial wares of heading No 69.09;

(c) Glass mirrors, not optically worked, falling within heading No 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No 83.12 or Chapter 71;

(d) Goods falling within heading No 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;

(e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);

(f) Pumps incorporating measuring devices, of heading No 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No 84.20); lifting and handling machinery of heading No 84.22; fittings for adjusting work or tools on machine-tools, of heading No 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No 84.61;

(g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No 85.09, and radio navigational aid or radar apparatus of heading No 85.15;

(h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No 92.11); magnetic sound-heads (heading No 92.13);

(ij) Articles of Chapter 97;

(k) Capacity measures, which are to be classified according to the material of which they are made; or

(l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No 39.07 or Section XV).

2. Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows:

   (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos 84.65 and 85.28) are to be classified in that heading;

   (b) Other parts or accessories are to be classified in heading No 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.

3. Heading No 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No 90.13.

4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No 90.13 and in heading No 90.16, are to be classified in heading No 90.16.

5. Heading No 90.28 is to be taken to apply, and apply only, to:

   (a) Instruments or apparatus for measuring or checking electrical quantities;

   (b) Machines, appliances, instruments or apparatus of a kind described in heading No 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;

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

   (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

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

Additional Note

The expression "electronic instruments and apparatus" in subheading 90.28 A means instruments and apparatus which incorporate one or more articles of heading No 85.21; but for the purposes of the foregoing, no account shall be taken of articles of heading No 85.21 which have solely the function of rectifying current or which are ncluded in the power pack of instruments or apparatus.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
90.01	**Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material:**		
	A. Lenses, prisms, mirrors and other optical elements	17	14
	B. Sheets or plates of polarising material	18	9
90.02	**Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked**	17	14
90.03	**Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like**	19	7·5

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	16	6·5
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	12	5
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	15	6
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:		
	A. Mercury or other liquid-filled thermometers, for direct reading	21	12
	B. Hygrometers and psychrometers	14	11
	C. Hydrometers and similar instruments, with or without thermometers; optical pyrometers	17	10·5
	D. Other	17	7
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No 90.14:		
	A. Pressure gauges (manometers)	18	9
	B. Thermostats	15	9
	C. Other	16	9
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes	16	10
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	15	9

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
90.27	**Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No 90.14); stroboscopes:**		
	A. Revolution counters, production counters, taximeters and other counters	16	6·5
	B. Speed indicators and tachometers	18	9
	C. Stroboscopes	14	8·5
90.28	**Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:**		
	A. Electronic instruments and apparatus	16	13
	B. Other	16	6·5
90.29	**Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No 90.23, 90.24, 90.26, 90.27 or 90.28:**		
	A. Parts or accessories suitable for use solely or principally with the electronic instruments or apparatus falling within subheading 90.28A	16	13
	B. Other:		
	I. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm	16	6·5
	II. Other	16	7·5

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

Notes

1. For the purposes of headings Nos 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hairspring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates.

2. Headings Nos 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No 84.08).

3. This Chapter does not cover parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) nor similar goods of artificial plastic materials (which are generally classified in heading No 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No 91.11).

4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
91.01	**Pocket-watches, wrist-watches and other watches, including stop-watches**	13 with min. of 0·50 UA each	7·5 with min. of 0·35 UA each and max. of 1·05 UA each
91.02	**Clocks with watch movements (excluding clocks of heading No 91.03):**		
	A. Electric or electronic:		
	I. With balance-wheel and hairspring	15	10·5
	II. Other	14	10
	B. Other	13	9
91.03	**Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels**	13	9
91.04	**Other clocks:**		
	A. Electric or electronic	14	10
	B. Other	13	9

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

CHAPTER 92

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

Notes

1. This Chapter does not cover:

   (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);

   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);

   (c) Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No 85.15);

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

   (e) Toy instruments (heading No 97.03);

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

   (g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No 39.07 or Section XV).

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

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
92.01	**Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps:**		
	A. Pianos (including automatic pianos, whether or not with keyboards):		
	I. Upright pianos	22	9
	II. Other	20	10
	B. Other	18	7

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

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

SECTION XIX

ARMS AND AMMUNITION; PARTS THEREOF

CHAPTER 93

ARMS AND AMMUNITION; PARTS THEREOF

Notes

1. This Chapter does not cover:
   (a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);
   (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);
   (c) Armoured fighting vehicles (heading No 87.08);
   (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);
   (e) Bows, arrows, fencing foils or toys falling within Chapter 97; or
   (f) Collectors' pieces or antiques (heading No 99.05 or 99.06).

2. In heading No 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No 85.15.

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
93.01	**Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor**	8	4
93.02	**Revolvers and pistols, being firearms:**		
	A. 9 mm calibre and higher	9	7·5
	B. Other	16	11·5
93.03	**Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)**	Free	Free

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
93.04	**Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:**		
	A. Sporting and target shooting guns, rifles and carbines	18	10·5
	B. Other	16	8
93.05	**Arms of other descriptions, including air, spring and similar pistols, rifles and guns**	16	9·5
93.06	**Parts of arms, including gun barrel blanks, but not including parts of side-arms:**		
	A. Of arms of heading No 93.03	Free	Free
	B. Of other arms:		
	I. Roughly sawn gun stock blocks	10	5
	II. Other parts:		
	a) Of arms of heading No 93.02	15	7·5
	b) Other	18	7
93.07	**Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition:**		
	A. For revolvers and pistols falling within heading No 93.02 and for sub-machine-guns falling within heading No 93.03	13	6·5
	B. Other:		
	I. For military purposes:		
	a) For weapons falling within heading No 93.03	6	3
	b) Other	12	7
	II. Other:		
	a) Sporting and target shooting cartridges	19	9·5
	b) Other	17	8·5

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE AND PARTS THEREOF; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS

Notes

1. This Chapter does not cover:

   (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;

   (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No 44.27, 70.14 or 83.07);

   (c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);

   (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No 70.09;

   (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07); and safes falling within heading No 83.03;

   (f) Furniture specially designed as parts of refrigerators of heading No 84.15; furniture specially designed for sewing machines (heading No 84.41);

   (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No 85.15);

   (h) Dentists' spittoons falling within heading No 90.17;

   (ij) Goods falling within Chapter 91 (for example, clocks and clock cases);

   (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No 92.13; or

   (l) Toy furniture (heading No 97.03), billiard tables and other furniture specially constructed for games (heading No 97.04) or for conjuring tricks (heading No 97.05).

2. The articles (other than parts) referred to in headings Nos 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

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

   (a) Kitchen cabinets and similar cupboards;

   (b) Seats and beds;

   (c) Unit bookcases and similar unit furniture.

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

(b) Goods described in heading No 94.04, imported separately, are not to be classified in heading No 94.01, 94.02 or 94.03 as parts of goods.

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

CHAPTER 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

Note

This Chapter does not cover:

(a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks)

(b) Fans or hand screens, non-mechanical (heading No 67.05);

(c) Articles falling within Chapter 71 (for example, imitation jewellery);

(d) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles;

(e) Articles falling within Chapter 90 (for example, spectacle frames);

(f) Articles falling within Chapter 91 (for example, clock or watch cases);

(g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);

(h) Articles falling within Chapter 93 (arms and parts thereof);

(ij) Articles falling within Chapter 94 (furniture and parts thereof);

(k) Brushes, powder puffs or other articles falling within Chapter 96;

(l) Articles falling within Chapter 97 (toys, games and sports requisites);

(m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or

(n) Collectors' pieces or antiques (Chapter 99).

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
95.01	**Worked tortoise-shell and articles of tortoise-shell:**		
	A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked	9	3·5
	B. Other	16	8
95.02	**Worked mother of pearl and articles of mother of pearl:**		
	A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked (including Jerusalem pearls)	9	4·5
	B. Other	17	10·5

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

CHAPTER 96

BROOMS, BRUSHES, FEATHER DUSTERS, POWDER-PUFFS AND SIEVES

Notes

1. This Chapter does not cover:
   (a) Articles falling within Chapter 71;
   (b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No 90.17; or
   (c) Toys (Chapter 97).

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

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

CHAPTER 97

TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF

Notes

1. This Chapter does not cover:

   (a) Christmas tree candles (heading No 34.06);

   (b) Fireworks or other pyrotechnic articles falling within heading No 36.05;

   (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No 42.06 or Section XI;

   (d) Sports bags or other containers of heading No 42.02 or 43.03;

   (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;

   (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;

   (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;

   (h) Climbing sticks, whips, riding crops or the like (heading No 66.02), or parts thereof (heading No 66.03);

   (ij) Unmounted glass eyes for dolls or other toys, falling within heading No 70.19;

   (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);

   (l) Articles falling within heading No 83.11;

   (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;

   (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No 87.10);

   (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);

   (p) Spectacles, goggles and the like, for sports and outdoor games (heading No 90.04);

   (q) Decoy calls and whistles (heading No 92.08);

   (r) Arms or other articles of Chapter 93; or

   (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

3. In heading No 97.02 the term "dolls" is to be taken to apply to such articles as are representations of human beings.

4. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
97.01	**Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs** ..	21	10·5
97.02	**Dolls:**		
	A. Dolls (dressed or undressed)	25	16
	B. Parts and accessories	21	12
97.03	**Other toys; working models of a kind used for recreational purposes:**		
	A. Of wood	24	19
	B. Other	24	16
97.04	**Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):**		
	A. Playing cards, including toy playing cards	23	9
	B. Other	21	8·5
97.05	**Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor)**	22	10
97.06	**Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No 97.04):**		
	A. Cricket and polo equipment	19	Free
	B. Tennis rackets	19	13·5
	C. Other	19	9·5
97.07	**Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites:**		
	A. Fish-hooks, unmounted	10	5
	B. Other	17	12
97.08	**Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres**	14	5·5

CHAPTER 98

MISCELLANEOUS MANUFACTURED ARTICLES

Notes

1. This Chapter does not cover:

   (a) Eyebrow and other cosmetic pencils (heading No 33.06);

   (b) Buttons, studs, cuff-links or other articles of a kind described in heading No 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (a) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);

   (c) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No 39.07);

   (d) Mathematical drawing pens (heading No 90.16); or

   (e) Toys falling within Chapter 97.

2. Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
98.01	**Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:**		
	A. Blanks and moulds	13	10
	B. Buttons, studs, cuff-links and press-fasteners and parts thereof	18	13
98.02	**Slide fasteners and parts thereof:**		
	A. Slide fasteners with scoops of base metal; parts thereof, of base metal ..	16	11·5
	B. Other	20	14
98.03	**Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No 98.04 or 98.05:**		
	A. Fountain pens and stylograph pens and pencils (including ball point, felt tipped and fibre tipped pens and pencils)	22	13
	B. Other pens, pen-holders; propelling pencils and sliding pencils; pencil-holders and similar holders	19	9·5
	C. Parts and fittings:		
	I. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section	17	7·5
	II. Other	17	7

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
98.04	**Pen nibs and nib points:**		
	A. Pen nibs:		
	I. Of gold	10	4
	II. Of other material	16	6·5
	B. Nib points	5	2
98.05	**Pencils (other than pencils of heading No 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks:**		
	A. Pencils, pencil leads, slate pencils, crayons, pastels and drawing charcoals:		
	I. Pencils with "leads" encased in wood or in a rigid paper sheath	17	8·5
	II. Other	14	7
	B. Writing and drawing chalks; tailors' and billiards chalks	10	5
98.06	**Slates and boards, with writing or drawing surfaces, whether framed or not**	17	8·5
98.07	**Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks**	16	6·5
98.08	**Typewriter and similar ribbons, whether or not on spools; ink-pads with or without boxes**	16	8
98.09	**Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing**	12	6
98.10	**Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:**		
	A. Parts of base metal, turned from bars, rods, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm	15	7·5
	B. Other	15	11
98.11	**Smoking pipes; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and parts thereof:**		
	A. Roughly shaped blocks of wood or root, for the manufacture of pipes	6	3
	B. Other	18	10
98.12	**Combs, hair-slides and the like**	22	9
98.13	**Corset busks and similar supports for articles of apparel or clothing accessories**	17	7
98.14	**Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor**	20	10

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
98.15	**Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners:**		
	A. Vacuum flasks and other vacuum vessels, complete with cases, having a capacity not exceeding 0·75 litre	26	17
	B. Other	26	13
98.16	**Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing**	18	7

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

CHAPTER 99

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

Notes

1. This Chapter does not cover:

   (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No 49.07);

   (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No 59.12); or

   (c) Pearls or precious or semi-precious stones (heading No 71.01 or 71.02).

2. For the purposes of heading No 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.

3. Heading No 99.03 is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (a) Subject to Notes 1 to 3 above, articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of the Tariff.

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

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

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
99.01	**Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No 49.06 and other than hand-painted or hand-decorated manufactured articles)**	Free	Free
99.02	**Original engravings, prints and lithographs**	Free	Free
99.03	**Original sculptures and statuary, in any material**	Free	Free

Heading number	Description	Rate of Duty	
		autonomous %	conventional %
1	2	3	4
99.04	Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter-cards and the like), used, or if unused not of current or new issue in the country to which they are destined	Free	Free
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Free	Free
99.06	Antiques of an age exceeding one hundred years	Free	Free

COMMON CUSTOMS TARIFF

ANNEX

ANNEX

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

Tariff heading	Description of goods	Rate of conventional duties %
01.06	**Other live animals:**	
	ex C. Other:	
	— Hares, partridges and pheasants	Free
02.01	**Meat and edible offals of the animals falling within heading No 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen:**	
	A. Meat:	
	II. Of bovine animals:	
	a) Of domestic bovine animals:	
	2. Frozen:	
	aa) Carcases, half-carcases or "compensated" quarters	20 within the limits of a global annual tariff quota of 38 500 metric tons of which 16 500 metric tons (excluding the weight of any bone) are subject to the application of monetary compensatory amounts
	bb) Forequarters	
	cc) Hindquarters	
	dd) Other:	
	11. Unboned (bone-in)	
	22. Boned or boneless:	
	aaa) Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece	
	bbb) Crop, chuck and blade and brisket cuts	
	ccc) Other	
	ex b) Other:	
	— Frozen	
03.03	**Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:**	
	A. Crustaceans:	
	ex I. Crawfish:	
	— Crawfish tails	25

ANNEX

(Contd)

Tariff heading	Description of goods	Rate of conventional duties %
04.04	**Cheese and curd:**	
	A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered:	
	I. Of a minimum fat content of 45% by weight, in the dry matter, matured for at least 3 months (a):	
	a) Whole cheeses (b) of a free-at-frontier value per 100 kg net weight of:	
	ex 1. 117 UA or more, but less than 141·75 UA (other than Appenzell) (c) (d)	20 UA per 100 kg net weight
	ex 2. 141·75 UA or more (other than Bergkäse) (c)	7·5 UA per 100 kg net weight
	b) Vacuum-packed pieces:	
	1. With rind on at least one side, of a net weight:	
	ex aa) Of not less than 1 kg but less than 5 kg and of a free-at-frontier value of not less than 137 UA but less than 170 UA per 100 kg net weight (other than Appenzell) (c) (d)	20 UA per 100 kg net weight
	ex bb) Of not less than 450 g and of a free-at-frontier value of not less than 170 UA per 100 kg net weight (other than Bergkäse (c)	7·5 UA per 100 kg net weight
	ex 2. Other, of a net weight of not less than 75 g but not more than 250 g and of a free-at-frontier value of not less than 190 UA per 100 net weight (other than Bergkäse (c) (e)	7·5 UA per 100 kg net weight
05.15	**Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:**	
	A. Fish, crustaceans and molluscs:	
	ex II. Other:	
	— Fish roes; salted cod roe for use as bait	Free
	ex B. Other:	
	— Cochineal; animal blood	Free

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

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

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

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

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

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

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

— description of the cheese,

— fat content,

— packer responsible,

— country of manufacture.

ANNEX

(Contd)

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

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

ANNEX

(Contd)

Tariff heading	Description of goods	Rate of conventional duties %
14.01	**Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark):**	
	C. Other:	
	— Bamboos; reeds and the like:	
	— Raw or not further prepared than split	Free
	— Other	1·5
	— Rattans; rushes and the like:	
	— Raw or not further prepared than split	Free
	— Other	1·5
	— Other	Free
14.02	**Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass):**	
	— Put up on a layer or between two layers of other material	1·5
	— Other:	
	— Vegetable hair	1·5
	— Kapok:	
	— Raw	Free
	— Other	1
	— Other	Free
14.05	**Vegetable products not elsewhere specified or included:**	
	— Put up on a layer or between two layers of other material	1·5
	— Other	Free
15.04	**Fats and oils, of fish and marine mammals, whether or not refined:**	
	A. Fish-liver oil:	
	II. Other:	
	— Of halibut	Free
	— Of other fish	6
15.07	**Fixed vegetable oils, fluid or solid, crude, refined or purified:**	
	ex B. China-wood and oiticica oils: myrtle wax and Japan wax:	
	— China-wood and oiticica oils, crude	3
	— Refined or purified oils, other than Japan wax	3

ANNEX

(Contd)

Tariff heading	Description of goods	Rate of conventional duties %
15.07 *(continued)*	D. Other oils:	
	I. For technical or industrial uses other than the manufacture of foodstuffs:	
	a) Crude (a):	
	ex 3. Other:	
	— Groundnut, coconut, colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils	5
	b) Other (a):	
	ex 2. Other:	
	— Colza, linseed, rapeseed, sunflower-seed, illipe, karite, makore, touloucouna or babassu oils	8
	II. Other:	
	b) Other:	
	2. Solid, other; fluid:	
	ex aa) Crude:	
	— Groundnut, coconut, colza, cotton seed, mustard-seed, rapeseed, soya bean or sunflower-seed oils	10
	ex bb) Other:	
	— Groundnut, cotton seed, soya bean or sunflower-seed oils	15
	— Other oils, excluding oils containing 50% or more by weight of free fatty acids and excluding palm-kernel, illipe, coconut, colza, rapeseed or copaiba oils	15
15.12	**Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:**	
	ex B. Other:	
	— Fats and oils of fish or marine mammals, hydrogenated, whether or not refined, but not prepared	17
16.04	**Prepared or preserved fish, including caviar and caviar substitutes:**	
	ex F. Bonito (Sarda sp. p.), mackerel and anchovies:	
	— Bonito and mackerel	25
20.06	**Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:**	
	B. II. c) Not containing added sugar, in immediate packings of a net capacity:	
	1. Of 4·5 kg or more:	
	ex aa) Apricots:	
	— in immediate packings of a net capacity of 4·5 kg or more but less than 5 kg.....	23
	ex bb) Peaches (including nectarines) and plums:	
	— in immediate packings of a net capacity of 4·5 kg or more but less than 5 kg	23
	ex dd) Other fruits:	
	— in immediate packings of a net capacity of 4·5 kg or more but less than 5 kg.....	23
	ex ee) Mixtures of fruit:	
	— in immediate packings of a net capacity of 4·5 kg or more but less than 5 kg.....	23

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

ANNEX

(Contd)

Tariff heading	Description of goods	Rate of conventional duties %
20.07	**Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:**	
	B. Of a specific gravity of 1·33 or less at 15° C.:	
	I. a) 1. aa) 22. Grape juice of a value exceeding 18 UA per 100 kg net weight, concentrated, other	28 (a)
	I. a) 1. bb) 22. Grape juice of a value exceeding 18 UA per 100 kg net weight, other	28 (a)
	I. b) 1. aa) 22. Grape juice of a value of 18 UA or less per 100 kg net weight, concentrated, other	28 (a)
	I. b) 1. bb) 22. Grape juice of a value of 18 UA or less per 100 kg net weight, other	28 (a)
	II. a) 1. Orange juice of a value exceeding 30 UA per 100 kg net weight	19 (a)
	II. a) 2. Grapefruit juice of a value exceeding 30 UA per 100 kg net weight	15 (a)
	II. b) 1. bb) Orange juice of a value of 30 UA or less per 100 kg net weight, other	19 (a)
	II. b) 2. bb) Grapefruit juice of a value of 30 UA or less per 100 kg net weight, other	15 (a)
22.09	**Spirits (other than those of heading No 22.08; liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages:**	
	A. Spirits (other than those of heading No 22.08), in containers holding:	
	ex I. 2 litres or less:	
	— Of 45·2° or less	1·60 UA per hl and per degree + 10 UA per hl
	ex II. More than 2 litres:	
	— Of 45·2° or less	1·60 UA per hl and per degree
	C. Spirituous beverages:	
	V. Other, in containers holding:	
	ex a) 2 litres or less:	
	— Liqueurs and brandy (other than brandy made from stone fruit, seed fruit or seed-fruit marc), containing 45·2° or less of ethyl alcohol	1·60 UA per hl and per degree + 10 UA per hl
	ex b) More than 2 litres:	
	— Liqueurs and brandy (other than brandy made from stone fruit, seed fruit or seed-fruit marc), containing 45·2° or less of ethyl alcohol	1·60 UA per hl and per degree

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

ANNEX

(Contd)

Tariff heading	Description of goods	Rate of conventional duties %
27.16	**Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):**	
	— Bituminous mastics	3
	— Other	1
28.01	**Halogens (fluorine, chlorine, bromine and iodine):**	
	D. Iodine:	
	— Crude	Free
	— Other	12
28.50	**Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds:**	
	A. Fissile chemical elements and isotopes; compounds, alloys, dispersions and cermets, containing such elements or isotopes, including spent or irradiated nuclear reactor cartridges:	
	— Natural uranium:	
	— Crude; waste and scrap (EURATOM)	—
	— Worked:	
	— Bars, rods, angles, shapes and sections, wire, sheets and strips (EURATOM)	Free
	— Other (EURATOM)	1·6
	— Other (EURATOM)	—
	B. Other:	
	— Artificial radio-active isotopes (EURATOM)	—
	— Compounds of artificial radio-active isotopes (EURATOM)	Free
	— Other	Free
28.52	**Compounds, inorganic or organic, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together:**	
	ex A. Of thorium or of uranium depleted in U235, whether or not mixed together (EURATOM), other than thorium salts	Free
29.23	**Single or complex oxygen-function amino-compounds:**	
	D. Amino acids:	
	ex III. Glutamic acid and its salts:	
	— Sodium hydrogen glutamate	19
33.01	**Essential oils (terpeneless or not); concretes and absolutes; resinoids:**	
	A. Essential oils, not terpeneless:	
	II. Other:	
	b) Other:	
	— Eucalyptus oil	Free
	— Citronella, Jamaica rosewood (Amyris balsamifera) or vetiver (Vetiveria zizanioïdes) oils	2·4
	— Other	3·2

ANNEX

(Contd)

Tariff heading	Description of goods	Rate of conventional duties %
37.06	**Cinematograph film, exposed and developed, consisting only of sound track, negative or positive:**	
	— Negatives; intermediate positives	Free
	— Other positives	1·52 UA per 100 m
53.06	**Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale:**	
	A. Containing 85% or more by weight of wool or of wool and fine animal hair:	
	Containing 85% or more by weight of wool	5
	Containing 85% or more by weight of wool and fine animal hair	8
53.07	**Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale:**	
	A. Containing 85% or more by weight of wool or of wool and fine animal hair:	
	Containing 85% or more by weight of wool	5
	Containing 85% or more by weight of wool and fine animal hair	10
53.11	**Woven fabrics of sheep's or lambs' wool or of fine animal hair:**	
	A. Containing 85% or more by weight of such fibres:	
	— Loden fabrics (a):	
	— Of a value of 2·50 UA or more per m²	13
	— Other	14
	— Other fabrics:	
	— Of combed yarn, of a value of 3 UA or more per m²	13
	— Of carded yarn, of a value of 2·50 UA or more per m²	13
	— Other	16
	ex B. Other:	
	— Fabrics of combed yarn, of a value of 2 UA or more per m²	18
	— Fabrics of carded yarn, of a value of 1·85 UA or more per m²	18
64.02	**Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material:**	
	ex B. Other:	
	— With outer soles of leather or composition leather	20
73.02	**Ferro-alloys:**	
	ex G. Other:	
	— Ferro-titanium and ferro-silico-titanium; ferro-tungsten and ferro-silico-tungsten; ferro-molybdenum; ferro-vanadium; ferro-calcium-silico-manganese and ferro-silico-calcium	7
ex 82.09	**Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06, exluding knives with blades of stainless steel**	17

(a) "Loden fabrics" means plain-weave fabrics weighing not less than 250 but not more than 450 g/m², fulled, single-coloured or with mixed or mottled yarns, made from single yarns of carded wool mixed with fine animal hair; the fabrics may also contain coarse animal hair or man-made fibres. The fibres are laid or oriented in the same direction by a surface treatment which renders the fabrics waterproof.

ANNEX

(Contd)

Note (ads)

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

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

Tariff heading	l'escription of goods	Percentages (by weight) representing natural sugar
20.07	**Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:**	
	B. Of a specific gravity of 1·33 or less at 15° C:	
	— Grape juice (including grape must)	15
	— Lemon juice	3
	— Apple juice	11
	— Tomato juice	3
	All other fruit or vegetable juices falling within subheading 20.07 B, including mixtures	13