STATUTORY INSTRUMENTS

# 1964 No. 100

## CUSTOMS AND EXCISE

## The Import Duties (General) (No. 1) Order 1964

| | |
|---|---|
| *Made* - - - - | *27th January* 1964 |
| *Laid before the House of Commons* - - | *31st January* 1964 |
| *Coming into Operation* | *5th February* 1964 |

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 2 and 13 of the Import Duties Act 1958(a), and of all other powers enabling them in that behalf, on the recommendation of the Board of Trade hereby make the following Order:—

**1.** The Schedule to the Import Duties (General) (No. 3) Order 1961(b) (which by reference to the Customs Tariff 1959 sets out the import duties chargeable under the Import Duties Act 1958), as amended by subsequent Orders under that Act(c), shall be further amended in accordance with the provisions of the Schedule to this Order.

**2.**—(1) This Order may be cited as the Import Duties (General) (No. 1) Order 1964.

(2) The Interpretation Act 1889(d) shall apply for the interpretation of this Order as it applies for the interpretation of an Act of Parliament.

(3) This Order shall come into operation on 5th February 1964.

27th January 1964.

*Ian MacArthur,*
*M. A. Hamilton,*
Two of the Lords Commissioners
of Her Majesty's Treasury.

(a) 6 & 7 Eliz. 2. c. 6. (b) S.I. 1961/403 (1961 I, p. 585). (c) See, in particular, S.I. 1961/959, 1962/232, 2240, 1963/2009 (1961 II, p. 1878 ; 1962 I, p. 227 ; III p. 3070; 1963 III, p. 4247). (d) 52 & 53 Vict. c. 63.

## SCHEDULE

### AMENDMENT OF IMPORT DUTIES (GENERAL) (NO. 3) ORDER 1961

### PART I

### REMOVAL OF DUTY ON LOCUST BEAN KERNELS

1. In heading 12.08 the rates of duty shall be omitted in columns 2 and 4 and there shall be inserted the following sub-headings:—

| | | | |
|---|---|---|---|
| "(A) Locust bean kernels, whole ... ... ... ... ... ... | — | — | — |
| (B) Other ... ... ... ... ... ... ... ... ... | 10% | — | 10% " |

with the rates of duty in columns 2 and 4.

### PART II

### REMOVAL OR REDUCTION OF DUTY ON CERTAIN GOODS CONTAINING SILK OR MAN-MADE FIBRES AND ON CERTAIN LACES

2. In heading 40.10, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| "(A) Containing man-made fibres, where the value of the man-made fibre component exceeds 20 per cent. of the aggregate of the values of all the components | 33⅓% | 27½% | 16⅔% |
| (B) Containing man-made fibres, where the value of the man-made fibre component exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 20% | 16⅔% | 10% |
| (C) Other ... ... ... ... ... ... ... ... ... | 10% | — | 4%" |

with the rates of duty in columns 2, 3 and 4.

3. In heading 58.01, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| "(A) Hand made: | | | |
| (1) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 4s. 6d. per sq. yd. exclusive of fringes or 42%, whichever is the greater | 35% | 1s. 9⅜d. per sq. yd. exclusive of fringes or 16⅔%, whichever is the greater |

| | | | |
|---|---|---|---|
| (2) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 4s. 6d. per sq. yd. exclusive of fringes or 25%, whichever is the greater | 20⅛% | 1s. 9⅜d. per sq. yd. exclusive of fringes or 10%, whichever is the greater |
| (3) Other ... ... ... ... ... ... ... ... ... | 4s. 6d. per sq. yd. exclusive of fringes | — | 1s. 9⅜d. per sq. yd. exclusive of fringes |
| (B) Other: | | | |
| (1) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 1s. per sq. yd. exclusive of fringes or 33⅓%, whichever is the greater | 27½% | 4⅛d. per sq. yd. exclusive of fringes or 16⅝%, whichever is the greater |
| (2) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 1s. per sq. yd. exclusive of fringes or 25%, whichever is the greater | 20⅛% | 4⅛d. per sq. yd. exclusive of fringes or 10%, whichever is the greater |
| (3) Other ... ... ... ... ... ... ... ... ... | 1s. per sq. yd. exclusive of fringes or 20%, whichever is the greater | — | 4⅛d. per sq. yd. exclusive of fringes or 8%, whichever is the greater " |

with the rates of duty in columns 2, 3 and 4.

4. In heading 58.02, for sub-heading (B) there shall be substituted the following:—

" (B) Other:

| | | | |
|---|---|---|---|
| (1) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 1s. per sq. yd. exclusive of fringes or 42%, whichever is the greater | 35% | 4⅛d. per sq. yd. exclusive of fringes or 16⅝%, whichever is the greater |
| (2) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 1s. per sq. yd. exclusive of fringes or 25%, whichever is the greater | 20⅛% | 4⅛d. per sq. yd. exclusive of fringes or 10%, whichever is the greater |

| | | | |
|---|---|---|---|
| (3) Other ... ... ... ... ... ... ... ... ... | 1s. per sq. yd. exclusive of fringes or 20%, whichever is the greater | — | 4⅛d. per sq. yd. exclusive of fringes or 8%, whichever is the greater " |

with the rates of duty in columns 2, 3 and 4.

5. In heading 58.03, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 42% | 35% | 16⅛% |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅝% | 10% |
| (C) Other ... ... ... ... ... ... ... ... ... | 25% | — | 10% " |

with the rates of duty in columns 2, 3 and 4.

6. In heading 58.07, for sub-heading (C) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (C) Tassels, pompons and the like: | | | |
| (1) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 42% | 35% | 16⅛% |
| (2) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅝% | 10% |
| (3) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

7. In heading 59.02, for sub-heading (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (B) Articles of felt: | | | |
| (1) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 33⅓% | 27⅛% | 16⅛% |

| | | | |
|---|---|---|---|
| (2) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅝% | 10% |
| (3) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

8. In heading 59.03, for sub-heading (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (B) Articles of bonded fibre fabrics: | | | |
| (1) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 33⅓% | 27⅛% | 16⅔% |
| (2) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅝% | 10% |
| (3) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

9. In heading 59.05, for sub-heading (A) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Nets, including made up fishing nets: | | | |
| (1) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 42% | 35% | 16⅔% |
| (2) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅝% | 10% |
| (3) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

10. In heading 59.06, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 42% | 35% | 16⅔% |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅝% | 10% |
| (C) Other ... ... ... ... ... ... ... ... ... | 20% | | 8% " |

with the rates of duty in columns 2, 3 and 4.

11. In heading 59.14, for sub-heading (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (B) Incandescent gas mantles: | | | |
| (1) Containing man-made fibres, where the value of the man-made fibre component exceeds 20 per cent. of the aggregate of the values of all the components | 42% | 35% | 16⅔% |
| (2) Containing man-made fibres, where the value of the man-made fibre component exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅝% | 10% |
| (3) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

12. In heading 59.15, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 33⅓% | 27⅛% | 16⅔% |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅝% | 10% |
| (C) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

13. In heading 59.16, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 33⅓% | 27⅞% | 16⅔% |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅝% | 10% |
| (C) Other ... ... ... ... ... ... ... ... ... | 14% | — | 6% " |

with the rates of duty in columns 2, 3 and 4.

14. In heading 59.17, for sub-heading (D) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (D) Other articles: | | | |
| (1) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 33⅓% | 27⅞% | 16⅔% |
| (2) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅝% | 10% |
| (3) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

15. In heading 60.02, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |

| | | | |
|---|---|---|---|
| (2) Where no component is silk ... ... ... ... ... ... | 7s. 6d. per lb. or 33⅓%, whichever is the greater | 6s. 9d. per lb. or 30%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk: | | | |
| (*a*) Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only) | 5s. per lb. or 30%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 12%, whichever is the greater |
| (*b*) Other ... ... ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (2) Where no component is silk: | | | |
| (*a*) Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only) | 2s. 6d. per lb. or 30%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 12%, whichever is the greater |
| (*b*) Other ... ... ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |
| (C) Other: | | | |
| (1) Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only) | 30% | — | 12% |
| (2) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

16. In heading 60.03, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... | 12s. per dozen pairs or 33⅓%, whichever is the greater | 10s. per dozen pairs or 27½%, whichever is the greater | 4s. 9⅗d. per dozen pairs or 13⅓%, whichever is the greater |
| (2) Where no component is silk: | | | |
| (*a*) Where all the man-made fibres are of regenerated cellulose or cellulose acetate | 6s. per dozen pairs or 25%, whichever is the greater | 5s. 4⅘d. per dozen pairs or 22½%, whichever is the greater | 3s. per dozen pairs or 13⅓%, whichever is the greater |
| (*b*) Other ... ... ... ... ... ... ... ... | 10s. per dozen pairs or 33⅓%, whichever is the greater | 9s. per dozen pairs or 30%, whichever is the greater | 4s. per dozen pairs or 13⅓%, whichever is the greater |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 22½% | 20% | 9% |
| (C) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

17. In heading 60.04, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |

| | | | |
|---|---|---|---|
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk: | | | |
| (*a*) Containing embroidery, net, lace or material resembling lace ... | 5s. per lb. or 25%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 10%, whichever is the greater |
| (*b*) Other ... ... ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (2) Where no component is silk: | | | |
| (*a*) Containing embroidery, net, lace or material resembling lace ... | 2s. 6d. per lb. or 25%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 10%, whichever is the greater |
| (*b*) Other ... ... ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |
| (C) Other: | | | |
| (1) Containing embroidery, net, lace or material resembling lace ... | 25% | — | 10% |
| (2) Other ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

18. In heading 60.05 (a) for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Articles of apparel: | | | |
| (*a*) Where any component is silk: | | | |
| (i) Dresses ... ... ... ... ... ... ... ... | 19s. per lb. or 30%, whichever is the greater | 19s. per lb. or 30%, whichever is the greater | 7s. 7½d. per lb. or 12%, whichever is the greater |

| | | | |
|---|---|---|---|
| (ii) Skirts, other than divided skirts ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 15s. per lb. or 33⅓%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (iii) Other ... ... ... ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (*b*) Where no component is silk: | | | |
| (i) Dresses trimmed with furskin or artificial flowers, foliage or fruit | 9s. per lb. or 30%, whichever is the greater | 9s. per lb. or 27½%, whichever is the greater | 3s. 7½d. per lb. or 12%, whichever is the greater |
| (ii) Dresses containing embroidery, net, lace or material resembling lace, or trimmed with feathers (but not including dresses comprised in sub-heading (i) above) | 9s. per lb. or 27½%, whichever is the greater | 9s. per lb. or 27½%, whichever is the greater | 3s. 7½d. per lb. or 11%, whichever is the greater |
| (iii) Other dresses ... ... ... ... ... ... ... | 7s. 3d. per lb. or 25%, whichever is the greater | 7s. 3d. per lb. or 25%, whichever is the greater | 3s. 7½d. per lb. or 11%, whichever is the greater |
| (iv) Skirts, other than divided skirts ... ... ... ... | 6s. 9d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 25%, whichever is the greater | 2s. 8⅔d. per lb. or 12%, whichever is the greater |
| (v) Other ... ... ... ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |
| (2) Bed linen, table linen, curtains and other furnishing articles ... | 4s. 8d. per lb. or 33⅓%, whichever is the greater | 3s. 10⅔d. per lb. or 27⅞%, whichever is the greater | 1s. 10⅔d. per lb. or 16⅔%, whichever is the greater |
| (3) Other ... ... ... ... ... ... ... ... ... | 33⅓% | 27⅞% | 16⅔% |

(a) The sub-headings within this heading were altered by S.I. 1962/2240, Sch. 4 para. 16 (1962 III, at p. 3088).

| | | | |
|---|---|---|---|
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Articles of apparel: | | | |
| (*a*) Where any component is silk: | | | |
| (i) Articles trimmed with furskin or artificial flowers, foliage or fruit | 5s. per lb. or 30%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 12%, whichever is the greater |
| (ii) Articles not comprised in sub-heading (i) above, containing embroidery, net, lace or material resembling lace, or trimmed with feathers | 5s. per lb. or 25%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 10%, whichever is the greater |
| (iii) Other ... ... ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (*b*) Where no component is silk: | | | |
| (i) Articles trimmed with furskin or artificial flowers, foliage or fruit | 2s. 6d. per lb. or 30%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 12%, whichever is the greater |
| (ii) Articles not comprised in sub-heading (i) above, containing embroidery, net, lace or material resembling lace, or trimmed with feathers | 2s. 6d. per lb. or 25%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 10%, whichever is the greater |
| (iii) Other ... ... ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |
| (2) Bed linen, table linen, curtains and other furnishing articles ... | 1s. 8d. per lb. or 25%, whichever is the greater | 1s. 4⅓d. per lb. or 20⅝%, whichever is the greater | 8d. per lb. or 10%, whichever is the greater |
| (3) Other ... ... ... ... ... ... ... ... ... | 25% | 20⅝% | 10% |

| | | | |
|---|---|---|---|
| (C) Other: | | | |
| (1) Articles trimmed with furskin or artificial flowers, foliage or fruit... | 30% | — | 12% |
| (2) Other: | | | |
| (*a*) Articles of apparel, bed linen, table linen, curtains and other furnishing articles, containing embroidery, net, lace or material resembling lace, or trimmed with feathers | 25% | — | 10% |
| (*b*) Other... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

19. In heading 60.06, for sub-headings (C) and (D) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (C) Made-up articles: | | | |
| (1) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components | 25% | 22½% | 13⅓% |
| (2) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 22½% | 20% | 9% |
| (3) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

20. In heading 61.01, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |

| | | | |
|---|---|---|---|
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |
| (C) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

21. In heading 61.02 (a), for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk: | | | |
| (*a*) Dresses ... ... ... ... ... ... ... ... | 19s. per lb. or 30%, whichever is the greater | 19s. per lb. or 30%, whichever is the greater | 7s. 7½d. per lb. or 12%, whichever is the greater |
| (*b*) Skirts, other than divided skirts ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 15s. per lb. or 33⅓%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (*c*) Other ... ... ... ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (2) Where no component is silk: (*a*) Dresses trimmed with furskin or artificial flowers, foliage or fruit | 9s. per lb. or 30%, whichever is the greater | 9s. per lb. or 27½%, whichever is the greater | 3s. 7½d. per lb. or 12%, whichever is the greater |

| | | | |
|---|---|---|---|
| (*b*) Dresses containing embroidery, net, lace or material resembling lace, or trimmed with feathers (but not including dresses comprised in sub-heading (*a*) above) | 9s. per lb. or 27½%, whichever is the greater | 9s. per lb. or 27½%, whichever is the greater | 3s. 7⅛d. per lb. or 11 %, whichever is the greater |
| (*c*) Other dresses ... ... ... ... ... ... ... | 7s. 3d. per lb. or 25%, whichever is the greater | 7s. 3d. per lb. or 25%, whichever is the greater | 3s. 7⅛d. per lb. or 11%, whichever is the greater |
| (*d*) Skirts, other than divided skirts ... ... ... ... ... | 6s. 9d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 25%, whichever is the greater | 2s. 8⅛d. per lb. or 12%, whichever is the greater |
| (*e*) Other ... ... ... ... ... ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk: | | | |
| (*a*) Garments trimmed with furskin or artificial flowers, foliage or fruit | 5s. per lb. or 30%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 12%, whichever is the greater |
| (*b*) Garments, not comprised in sub-heading (*a*) above, containing embroidery, net, lace or material resembling lace, or trimmed with feathers | 5s. per lb. or 25%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 10%, whichever is the greater |
| (*c*) Other ... ... ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |

(a) The sub-headings within this heading were altered by S.I. 1962/2240, Sch. 4, para. 17 (1962 III, at p. 3088).

| | | | |
|---|---|---|---|
| (2) Where no component is silk: | | | |
| (*a*) Garments trimmed with furskin or artificial flowers, foliage or fruit | 2s. 6d. per lb. or 30%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 12%, whichever is the greater |
| (*b*) Garments, not comprised in sub-heading (*a*) above, containing embroidery, net, lace or material resembling lace, or trimmed with feathers | 2s. 6d. per lb. or 25%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 10%, whichever is the greater |
| (*c*) Other ... ... ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |
| (C) Other: | | | |
| (1) Garments trimmed with furskin or artificial flowers, foliage or fruit | 30% | — | 12% |
| (2) Garments, not comprised in sub-heading (1) above, containing embroidery, net, lace or material resembling lace, or trimmed with feathers | 25% | — | 10% |
| (3) Other: | | | |
| (*a*) Women's and girls' dresses, coats and skirts (other than divided skirts) wholly of cotton | 1s. 9d. per garment or 17½%, whichever is the greater | — | 8¾d. per garment or 7%, whichever is the greater |
| (*b*) Other ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

22. In heading 61.03, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |

| | | | |
|---|---|---|---|
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |
| (C) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

23. In heading 61.04, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk: | | | |
| (*a*) Containing embroidery, net, lace or material resembling lace ... | 5s. per lb. or 25%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 10%, whichever is the greater |

| | | | |
|---|---|---|---|
| (*b*) Other ... ... ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (2) Where no component is silk: | | | |
| (*a*) Containing embroidery, net, lace or material resembling lace ... | 2s. 6d. per lb. or 25%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 10%, whichever is the greater |
| (*b*) Other ... ... ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |
| (C) Other: | | | |
| (1) Containing embroidery, net, lace or material resembling lace ... | 25% | — | 10% |
| (2) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

24. In heading 61.05, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |

| | | | |
|---|---|---|---|
| (1) Where any component is silk: | | | |
| (*a*) Containing embroidery, net, lace or material resembling lace ... | 5s. per lb. or 25%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 10%, whichever is the greater |
| (*b*) Other ... ... ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (2) Where no component is silk: | | | |
| (*a*) Containing embroidery, net, lace or material resembling lace ... | 2s. 9d. per lb. or 25%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. 1½d. per lb. or 10%, whichever is the greater |
| (*b*) Other ... ... ... ... ... ... ... ... | 2s. 9d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. 1½d. per lb. or 9%, whichever is the greater |
| (C) Other: | | | |
| (1) Containing embroidery, net, lace or material resembling lace ... | 2s. 9d. per lb. or 25%, whichever is the greater | — | 1s. 1½d. per lb. or 10%, whichever is the greater |
| (2) Other ... ... ... ... ... ... ... ... ... | 2s. 9d. per lb. or 17½%, whichever is the greater | — | 1s. 1½d. per lb. or 7%, whichever is the greater " |

with the rates of duty in columns 2, 3 and 4.

25. In heading 61.06, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |

| | | | |
|---|---|---|---|
| (2) Where no component is silk ... ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk: | | | |
| (*a*) Articles trimmed with artificial flowers, foliage or fruit ... | 5s. per lb. or 30%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 12%, whichever is the greater |
| (*b*) Articles, not comprised in sub-heading (*a*) above, containing embroidery, net, lace or material resembling lace | 5s. per lb. or 25%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 10%, whichever is the greater |
| (*c*) Other ... ... ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (2) Where no component is silk: | | | |
| (*a*) Articles trimmed with artificial flowers, foliage or fruit ... ... | 2s. 6d. per lb. or 30%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 12%, whichever is the greater |
| (*b*) Articles, not comprised in sub-heading (*a*) above, containing embroidery, net, lace or material resembling lace | 2s. 6d. per lb. or 25%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 10%, whichever is the greater |
| (*c*) Other ... ... ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |

| | | | |
|---|---|---|---|
| (C) Other: | | | |
| (1) Articles trimmed with artificial flowers, foliage or fruit ... ... | 30% | — | 12% |
| (2) Articles, not comprised in sub-heading (1) above, containing embroidery, net, lace or material resembling lace | 25% | — | 10% |
| (3) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

26. In heading 61.07, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |
| (C) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

27. In heading 61.08, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| "(A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk: | | | |
| (*a*) Articles trimmed with furskin or artificial flowers, foliage or fruit | 5s. per lb. or 30%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 12%, whichever is the greater |
| (*b*) Articles, not comprised in sub-heading (*a*) above, containing embroidery, net, lace or material resembling lace | 5s. per lb. or 25%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 10%, whichever is the greater |
| (*c*) Other ... ... ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (2) Where no component is silk: | | | |
| (*a*) Articles trimmed with furskin or artificial flowers, foliage or fruit | 2s. 6d. per lb. or 30%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 12%, whichever is the greater |

| | | | |
|---|---|---|---|
| (*b*) Articles, not comprised in sub-heading (*a*) above, containing embroidery, net, lace or material resembling lace | 2s. 6d. per lb. or 25%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 10%, whichever is the greater |
| (*c*) Other ... ... ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |
| (C) Other: | | | |
| (1) Articles trimmed with furskin or artificial flowers, foliage or fruit ... | 30% | — | 12% |
| (2) Articles, not comprised in sub-heading (1) above, containing embroidery, net, lace or material resembling lace | 25% | — | 10% |
| (3) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

28. In heading 61.09, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk: | | | |
| (*a*) Containing embroidery, net, lace or material resembling lace ... | 5s. per lb. or 25%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 10%, whichever is the greater |

| | | | |
|---|---|---|---|
| (*b*) Other ... ... ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (2) Where no component is silk: | | | |
| (*a*) Containing embroidery, net, lace or material resembling lace ... | 2s. 6d. per lb. or 25%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 10%, whichever is the greater |
| (*b*) Other ... ... ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |
| (C) Other: | | | |
| (1) Containing embroidery, net, lace or material resembling lace ... | 25% | — | 10% |
| (2) Other: | | | |
| (*a*) Corsets and similar body-supporting under garments and brassières | 15% | — | 6% |
| (*b*) Other ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

29. In heading 61.10, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 7s. 6d. per lb. or 33⅓%, whichever is the greater | 6s. 9d. per lb. or 30%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |

| | | | |
|---|---|---|---|
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk: | | | |
| (*a*) Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only) | 5s. per lb. or 30%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 12%, whichever is the greater |
| (*b*) Other ... ... ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (2) Where no component is silk: | | | |
| (*a*) Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only) | 2s. 6d. per lb. or 30%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 12%, whichever is the greater |
| (*b*) Other ... ... ... ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |
| (C) Other: | | | |
| (1) Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only) | 30% | — | 12% |
| (2) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

30. In heading 61.11, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |

| | | | |
|---|---|---|---|
| (1) Where any component is silk ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (2) Where no component is silk ... ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Where any component is silk: | | | |
| (*a*) Articles trimmed with furskin or artificial flowers, foliage or fruit | 5s. per lb. or 30%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 12%, whichever is the greater |
| (*b*) Articles, not comprised in sub-heading (*a*) above, containing embroidery, net, lace or material resembling lace | 5s. per lb. or 25%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 10%, whichever is the greater |
| (*c*) Other ... ... ... ... ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (2) Where no component is silk: | | | |
| (*a*) Articles trimmed with furskin or artificial flowers, foliage or fruit | 2s. 6d. per lb. or 30%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 12%, whichever is the greater |
| (*b*) Articles, not comprised in sub-heading (*a*) above, containing embroidery, net, lace or material resembling lace | 2s. 6d. per lb. or 25%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 10%, whichever is the greater |
| (*c*) Other ... ... ... ... ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |

| | | | |
|---|---|---|---|
| (C) Other: | | | |
| (1) Articles trimmed with furskin or artificial flowers, foliage or fruit... | 30% | — | 12% |
| (2) Articles, not comprised in sub-heading (1) above, containing embroidery, net, lace or material resembling lace | 25% | — | 10% |
| (3) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

31. In heading 62.01, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components ... ... ... ... ... | 33⅓% | 27⅞% | 16⅔% |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅞% | 10% |
| (C) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

32. In heading 62.02, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components ... ... ... ... ... | 4s. 8d. per lb. or 33⅓%, whichever is the greater | ⅔ of the full rate | 1s. 10⅔d. per lb. or 16⅔%, whichever is the greater |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 1s. 8d. per lb. or 25%, whichever is the greater | ⅔ of the full rate | 8d. per lb. or 10%, whichever is the greater |

| | | | |
|---|---|---|---|
| (C) Other: | | | |
| (1) Containing embroidery, net, lace or material resembling lace ... | 25% | — | 10% |
| (2) Other: | | | |
| (*a*) Bedspreads, quilts, sheets, pillow cases, bolster cases, mattress cases, and face, hand and bath towels, wholly of cotton ... | 17½% | — | 7% |
| (*b*) Other ... ... ... ... ... ... ... ... | 20% | — | 8%" |

with the rates of duty in columns 2, 3 and 4.

33. In heading 62.03, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| "(A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components ... ... ... ... ... | 33⅓% | 27⅞% | 16⅔% |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅞% | 10% |
| (C) Other: | | | |
| (1) Of a weight not less than 4 oz. and not more than 5 oz., measuring not less than 28 inches by 14 inches and not more than 30 inches by 15½ inches, made wholly of woven cotton fabric and indelibly marked with a trade mark covering an area of not less than 80 square inches ... ... ... ... ... ... ... ... | 17½% | — | 7% |
| (2) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8%" |

with the rates of duty in columns 2, 3 and 4.

34. In heading 62.04(a) for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| "(A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components ... ... ... ... ... | 33⅓% | 27⅞% | 16⅔% |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 20% | 16⅔% | 10% |

| | | | |
|---|---|---|---|
| (C) Other: | | | |
| (1) Tent roofs, each of a weight of not less than two tons ... ... | — | — | — |
| (2) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8%" |

with the rates of duty in columns 2, 3 and 4.

35. In heading 62.05, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Articles of apparel and dress patterns: | | | |
| (*a*) Where any component is silk ... ... ... ... ... | 15s. per lb. or 33⅓%, whichever is the greater | 13s. 6d. per lb. or 30%, whichever is the greater | 6s. per lb. or 13⅓%, whichever is the greater |
| (*b*) Where no component is silk ... ... ... ... ... | 7s. 6d. per lb. or 25%, whichever is the greater | 6s. 9d. per lb. or 22½%, whichever is the greater | 3s. per lb. or 13⅓%, whichever is the greater |
| (2) Other ... ... ... ... ... ... ... ... ... | 33⅓% | 27½% | 16⅔% |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Articles of apparel and dress patterns: | | | |
| (*a*) Where any component is silk ... ... ... ... ... | 5s. per lb. or 22½%, whichever is the greater | 4s. 6d. per lb. or 20%, whichever is the greater | 2s. per lb. or 9%, whichever is the greater |
| (*b*) Where no component is silk ... ... ... ... ... | 2s. 6d. per lb. or 22½%, whichever is the greater | 2s. 3d. per lb. or 20%, whichever is the greater | 1s. per lb. or 9%, whichever is the greater |
| (2) Other ... ... ... ... ... ... ... ... ... | 25% | 20⅝% | 10% |
| (C) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8%" |

with the rates of duty in columns 2, 3 and 4.

(a) The sub-heading within this heading were altered by S.I. 1962/1056 (1962 II, p. 1210).

36. In heading 65.03, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) With a raised or laid pile finish ... ... ... ... ... | 15s. per dozen or 33⅓%, whichever is the greater | 30% | 6s. per dozen or 13⅓%, whichever is the greater |
| (2) Other ... ... ... ... ... ... ... ... ... | 5s. per dozen or 33⅓%, whichever is the greater | 30% | 2s. per dozen or 13⅓%, whichever is the greater |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) With a raised or laid pile finish ... ... ... ... ... | 15s. per dozen or 25%, whichever is the greater | 20% | 6s. per dozen or 10%, whichever is the greater |
| (2) Other ... ... ... ... ... ... ... ... ... | 5s. per dozen or 25%, whichever is the greater | 20% | 2s. per dozen or 10%, whichever is the greater |
| (C) Other: | | | |
| (1) Consisting (apart from any lining or trimming) wholly of sheep's or lambs' wool, alpaca, mohair, cashmere, llama, vicuna or camels' hair, or of any combination of those materials | 5s. per dozen or 25%, whichever is the greater | — | 2s. per dozen or 10%, whichever is the greater |
| (2) Other: | | | |
| (*a*) With a raised or laid pile finish ... ... ... ... ... | 15s. per dozen or 25%, whichever is the greater | — | 6s. per dozen or 10%, whichever is the greater |

| | | | |
|---|---|---|---|
| (*b*) Other ... ... ... ... ... ... ... ... | 5s. per dozen or 25%, whichever is the greater | — | 2s. per dozen or 10%, whichever is the greater " |

with the rates of duty in columns 2, 3 and 4.

37. In heading 65.04, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components ... ... ... ... ... ... ... | 33⅓% | 30% | 13⅓% |
| (B) Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components: | | | |
| (1) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound ... ... ... ... | 25% | 20% | 10% |
| (2) Other ... ... ... ... ... ... ... ... ... | 22½% | 20% | 9% |
| (C) Other: | | | |
| (1) Wholly of unspun buntal fibre, not lined, trimmed or decorated in any manner ... ... ... ... ... ... ... ... | 10% | — | 4% |
| (2) Other: | | | |
| (*a*) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound ... ... | 25% | — | 10% |
| (*b*) Other ... ... ... ... ... ... ... ... | 15% | — | 6% " |

with the rates of duty in columns 2, 3 and 4.

38. In heading 65.05, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components ... ... ... ... ... | 33⅓% | 30% | 13⅓% |

| | | | |
|---|---|---|---|
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20% | 10% |
| (C) Other ... ... ... ... ... ... ... ... ... | 25% | — | 10% " |

with the rates of duty in columns 2, 3 and 4.

39. In heading 94.04, for sub-headings (A) and (B) there shall be substituted the following:—

| | | | |
|---|---|---|---|
| " (A) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 20 per cent. of the aggregate of the values of all the components ... ... ... ... ... | 42% | 35% | 16⅔% |
| (B) Containing silk or man-made fibres, where the value of the silk or man-made fibre component, or the aggregate of the values of all such components, as the case may be, exceeds 5 per cent. but does not exceed 20 per cent. of the aggregate of the values of all the components | 25% | 20⅛% | 10% |
| (C) Other ... ... ... ... ... ... ... ... ... | 20% | — | 8% " |

with the rates of duty in columns 2, 3 and 4.

40. In sub-heading 97.01(A), in column 1, for " 5 per cent." there shall be substituted " 20 per cent."

41. In sub-heading 97.02(A), in column 1, for " 5 per cent." there shall be substituted " 20 per cent."

42. In sub-heading 97.03(A), in column 1, for " 5 per cent." there shall be substituted " 20 per cent."

43. In sub-heading 97.05(B)(1), in column 1, for " 5 per cent." there shall be substituted " 20 per cent."(a)

(a) This sub-heading was inserted by S.I. 1961/524 (1961 I, at p. 1179).

## EXPLANATORY NOTE

*(This Note is not part of the Order but is intended to indicate its general purport.)*

This Order—

(1) provides for the rates of import duty on certain goods in Chapters 40, 58, 59, 60, 61, 62, 65 and 94 of the Customs tariff, containing 5 per cent. or less by value of silk or man-made fibres, to be the same as those on similar goods containing no silk or man-made fibres. The effect is that the Commonwealth preference rate of duty on the goods concerned is removed; and in a few instances the full rate and the E.F.T.A. rate of duty is slightly reduced;

(2) removes the Commonwealth preference rate of import duty on toys, dolls and certain other goods classified in Chapter 97 of the Customs tariff which contain more than 5 per cent. but not more than 20 per cent. by weight of silk or man-made fibres;

(3) removes the specific rates of duty on certain boot, etc. laces not containing silk or man-made fibres, while retaining the ad valorem rates;

(4) removes the import duty (both full and E.F.T.A. rates) on locust bean kernels.