1958 No. 973

The Import Duties (General) Order, 1958

Made - - - -	13*th June*, 1958
Laid before the House of Commons	20*th June*, 1958
Coming into Operation	1*st January*, 1959

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections one and two of, and paragraph 1 of the Sixth Schedule to, 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.—(1) The form of Customs tariff set out in the first column of the Schedule to this Order is hereby prescribed for use in classifying goods for Customs purposes.

(2) The form so set out, with such amendments (if any) as may have been made by any subsequent Order for the time being in force, may be referred to as " The Customs Tariff, 1959," and goods may be classified in accordance therewith for any Customs purpose except where some other method is required by or under any enactment.

(3) The form so set out shall be interpreted and applied in accordance with the interpretative rules preceding it in the Schedule to this Order ; but the " Index of General Definitions etc." appended to those rules shall not be taken as part of that form or affect its interpretation.

(4) Where goods are to be classified in accordance with that form and the classification depends on the rate of duty, then, unless the contrary intention appears, account shall be taken of all Customs duties for the time being chargeable, and the classification shall be made by a comparison of the amounts chargeable on goods not qualifying for any preferential rate of duty.

2.—(1) Where in any heading or subheading of the Schedule to this Order a rate of duty is shown in the second column, then on the importation into the United Kingdom of goods classified in that heading or subheading there shall, subject to the following provisions of this Article, be charged an import duty at the rate so shown :

Provided that—

(*a*) in the case of goods qualifying for Commonwealth preference no import duty shall be charged unless a rate is shown in the third column, and if a rate is shown in the third column, import duty shall be charged at that rate ; and

(*b*) where a heading or subheading limits a rate of duty to a specified period, or shows different rates for different periods, the duty shall be charged accordingly.

(2) Where—

(*a*) any import duty is by this or a subsequent Order expressed to be chargeable on goods of any description ; and

(*b*) any goods of that description are chargeable with a revenue duty, not being a duty in addition to which the import duty is expressed to be chargeable, but those goods are not exempt from import duties,

then import duty shall be charged on those goods at a rate less by the amount of any such revenue duty chargeable on them than the rate at which it is

(a) 6 & 7 Eliz. 2. c. 6.

expressed to be chargeable, or, if that amount is equal to or greater than the duty at the last mentioned rate, shall not be charged on those goods.

(3) The import duties imposed by this Article shall be chargeable on and after the first day of January, nineteen hundred and fifty-nine, but subject to any further Order under section one or two of the Import Duties Act, 1958 (and in particular to any Order made to take account for the purposes of paragraph 1 of the Sixth Schedule to that Act of changes in the former duties within the meaning of that paragraph), and subject also to any Order under section five of that Act.

(4) Any reference in the Schedule to this Order to a percentage, in relation to a rate of duty, is a reference to a percentage of the value of the goods.

(5) In this Article and in the Schedule to this Order, " revenue duty " means a duty of Customs chargeable under any Act other than the Import Duties Act, 1958, and the Customs Duties (Dumping and Subsidies) Act, 1957(a).

3.—(1) This Order may be cited as the Import Duties (General) Order, 1958.

(2) The Interpretation Act, 1889(b), applies 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 the first day of January, nineteen hundred and fifty-nine.

Dated this thirteenth day of June, 1958.

Martin Redmayne,
Edward Wakefield,
Two of the Lords Commissioners of Her Majesty's Treasury.

SCHEDULE

FORM OF CUSTOMS TARIFF, AND RATES OF IMPORT DUTY

[For list of section and chapter titles, see end of Schedule.]

Interpretative Rules

Application of the Schedule 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 (as between headings) 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 Rules 2 to 5 below.

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

(a) 5 & 6 Eliz. 2. c. 18. (b) 52 & 53 Vict. c. 63.

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 (subheadings being disregarded).

(*b*) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to (*a*) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.

(*c*) When goods cannot be classified by reference to (*a*) or (*b*), they shall be classified under the heading which involves the highest rate of duty.

4.—Where in a note to a Section or Chapter it is provided that certain goods are not covered by that Section or Chapter a reference being made parenthetically to another Section or Chapter or to a particular heading, the note shall, except in so far as the context requires otherwise, be taken to refer to all the goods falling within that other Section or Chapter or heading notwithstanding that only certain of those goods are referred to by description in the note.

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

6.—The classification of goods within a heading is to be determined by applying as between subheadings the like rules as are to be applied between headings, and, except in so far as the contrary intention appears, terms used in a subheading are to be interpreted in the same way as in the heading.

Index of General Definitions, etc.

Phrase or matter	Defined or explained in
1. Alloys (how classified in Sections XIV and XV)	Chapter 71, Note 5 Section XV, Note 3
2. Artificial fur	Chapter 43, Note 5
3. Composite articles of base metal (how classified in Section XV)	Section XV, Note 5
4. Composition leather	Chapter 41, Note 2
5. Embroidery	Chapter 58, Note 5
6. Fine animal hair	Note to Chapter 53
7. Furskins	Chapter 43, Note 1
8. Glass	Chapter 70, Note 3
9. Horsehair	Chapter 5, Note 4
10. Hydrocarbon oils	Chapter 27, Note 5
11. Ivory	Chapter 5, Note 3
12. Light oils	Chapter 27, Note 5
13. Made up (used of textiles in Section XI)	Section XI, Note 6
14. Man-made fibres	Chapter 51, Note 1
15. Mixed textiles (how classified in Chapters 50 to 57)	Section XI, Note 2
16. Parts of general use (of base metal)	Section XV, Note 2
17. Pearls	Chapter 71, Note 4
18. Precious metal	Chapter 71, Notes 4, 6 and 7
19. Put up for retail sale (used of yarn in Chapters 50, 51 and 53 to 56)	Section XI, Note 4
20. Rubber	Chapter 40, Notes 1 and 4
21. Scrap and waste (used of base metal in Section XV)	Section XV, Note 6
22. Twine, cordage, ropes and cables (in Section XI)	Section XI, Note 3

SECTION I

LIVE ANIMALS; ANIMAL PRODUCTS

Chapter 1: *Live Animals*

Notes

1. This Chapter does not cover fish, crustaceans, molluscs or microbial cultures.

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
01.01 Live horses, asses, mules and hinnies	—	—
01.02 Live animals of the bovine species	—	—
01.03 Live swine	—	—
01.04 Live sheep and goats	—	—
01.05 Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	10%	—
01.06 Other live animals:		
(A) Quadrupeds	—	—
(B) Other	10%	—

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 of heading No. 05.15; or

(*c*) Animal fat, other than unrendered pig fat and unrendered poultry fat (Chapter 15).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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:		
(1) Beef and veal:		
(*a*) Boned or boneless	20%	—
(*b*) Other:		
(i) Chilled	¾d. per lb.	—
(ii) Fresh or frozen	¾d. per lb.	—
(2) Mutton and lamb	—	—
(3) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
02.01 Meat and edible offals, etc.—*contd.*		
(B) Edible offals:		
(1) Beef and veal:		
(*a*) Sweetbreads and tongues	—	—
(*b*) Other	20%	—
(2) Other	—	—
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) Dead poultry:		
(1) Guinea fowl	10%	—
(2) Other	3d. per lb.	—
(B) Edible poultry offals	10%	—
02.03 Poultry liver, fresh, chilled, frozen, salted or in brine	10%	—
02.04 Other meat and edible meat offals, fresh, chilled or frozen:		
(A) Rabbit, fresh	5%	—
(B) Edible meat offals	—	—
(C) Other	10%	—
02.05 Unrendered pig fat free of lean meat and unrendered poultry fat, fresh, chilled, frozen, salted, in brine, dried or smoked	10%	—
02.06 Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:		
(A) Meat:		
(1) Beef and veal:		
(*a*) Boned or boneless	20%	—
(*b*) Other	¾d. per lb.	—
(2) Mutton and lamb	—	—
(3) Hams, whole	—	—
(4) Pork, salted or pickled, other than bacon and ham	—	—
(5) Other	10%	—
(B) Edible offals:		
(1) Beef and veal:		
(*a*) Sweetbreads and tongues	—	—
(*b*) Other	20%	—
(2) Other	—	—

Chapter 3: *Fish, Crustaceans and Molluscs*

Notes

1. This Chapter does not cover:

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

(*b*) Fish, crustaceans and molluscs, dead, unfit for human consumption (Chapter 5); or

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

2. The expression " fish " in this Chapter includes livers and edible roes of fish.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
03.01 Fish, fresh (live or dead), chilled or frozen:		
(A) **Salmon,** chilled or frozen	—	—
(B) **Fish roes**	5%	—
(C) Other	10%	—
03.02 Fish, salted, in brine, dried or smoked:		
(A) **Wet salted split fish**	—	—
(B) **Fish roes**	5%	—
(C) Other	10%	—
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) **Clams, cockles, crabs, crawfish, crayfish, lobsters, mussels, Norway lobsters (Dublin Bay prawns), scallops (including queen scallops), shrimps, whelks, winkles**	30%	—
(B) **Oysters:**		
(1) In shell:		
(*a*) Of the kind *Ostrea virginica*		
from 1st March to 31st May	10%	—
from 1st June to last day of February	15%	—
(*b*) Other kinds		
from 1st March to 31st May	10%	—
from 1st June to last day of February	30%	—
(2) Not in shell	30%	—
(C) **Prawns**	10%	—
(D) Other	10%	—

Chapter 4: *Dairy Produce; Birds' Eggs; Natural Honey*

Notes

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

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
04.01 Milk and cream, fresh, not concentrated or sweetened	10%	—
04.02 Milk and cream, preserved, concentrated or sweetened:		
(A) Milk (other than buttermilk, whey and kephir, yoghourt and similar fermented milk):		
(1) Evaporated or condensed:		
(*a*) Whole:		
(i) Not containing added sweetening matter	6s. per cwt.	—
(ii) Containing not more than 10 per cent. by weight of added sweetening matter	5s. per cwt., in addition to any revenue duty.	—
(iii) Containing more than 10 per cent. but not more than 50 per cent. by weight of added sweetening matter	5s. per cwt., in addition to any revenue duty.	—
(iv) Other	5s. per cwt., in addition to any revenue duty.	—
(*b*) Skimmed:	10%	—
(i) Not containing added sweetening matter		
(ii) Containing not more than 10 per cent. by weight of added sweetening matter		
(iii) Containing more than 10 per cent. but not more than 50 per cent. by weight of added sweetening matter		
(iv) Other		
(2) Dried milk, block milk and other:		
(*a*) Not containing added sweetening matter	6s. per cwt.	—
(*b*) Containing not more than 10 per cent. by weight of added sweetening matter	5s. 4d. per cwt., in addition to any revenue duty.	—
(*c*) Containing more than 10 per cent. but not more than 50 per cent. by weight of added sweetening matter	3s. 4d. per cwt., in addition to any revenue duty.	—
(*d*) Other	6s. per cwt. on the milk content, in addition to any revenue duty.	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
04.02 Milk and cream, preserved, etc.—*contd.*		
(B) Cream; buttermilk and whey; kephir, yoghourt and similar fermented milk:	10%	—
(1) Not containing added sweetening matter		
(2) Containing not more than 10 per cent. by weight of added sweetening matter		
(3) Containing more than 10 per cent. but not more than 50 per cent. by weight of added sweetening matter		
(4) Other		
04.03 Butter	15s. per cwt.	—
04.04 Cheese and curd:		
(A) Cheese:		
(1) Blue veined	10%	—
(2) Other	15%	—
(B) Curd	10%	—
04.05 Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:		
(A) Eggs in shell:		
(1) Not exceeding 14 lb. in weight per 120	1s. per 120	—
(2) Over 14 lb. but not exceeding 17 lb. in weight per 120	1s. 6d. per 120	—
(3) Over 17 lb. in weight per 120	1s. 9d. per 120	—
(B) Eggs not in shell and egg yolks	10%	—
04.06 Natural honey	5s. per cwt.	—

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

4. Throughout this Schedule, references to " horsehair " are to be taken to include not only references to the hair of the manes and tails of equine animals but also such hair of bovine animals.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
05.01 Human hair, unworked, whether or not washed or scoured; waste of human hair	—	—
05.02 Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair:		
(A) **Raw**, whether or not cleaned or washed	—	—
(B) **Bristles** in bundles or bunches, consisting exclusively of bristles laid parallel	—	—
(C) Other	10%	—
05.03 Horsehair and horsehair waste, whether or not put up in a layer or between two layers of other material:		
(A) **Raw**, whether or not cleaned or washed	—	—
(B) Other	10%	—
05.04 Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:		
(A) **Sausage casings:**		
(1) Hog, of a value exceeding £10 per cwt.	—	—
(2) Other	10%	—
(B) Other sorts:		
(1) Edible, of bovine animals	20%	—
(2) Edible, of sheep and pigs	—	—
(3) Other	10%	—
05.05 Fish waste	10%	—
05.06 Sinews and tendons; parings and similar waste, of raw hides or skins	—	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
05.07 Skins and other parts of birds, with their feathers or down, feathers whether or not the quills or part of the scapes have been removed, feathers split into two along their length, down, barbs (including barbs with part of the scape attached, whether or not with trimmed edges), quills and scapes, unworked, cleaned, disinfected or treated for preservation, but not otherwise worked:		
(A) Feathers in bales, sacks or similar packages, without internal containers; down, barbs, quills and scapes	10%	—
(B) Other	20%	—
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	10%	—
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	10%	—
05.10 Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	—	—
05.11 Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell	10%	—
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:		
(A) Mother of pearl, trochus and other hard shells (including fresh water shells) which possess the characteristic nacre of pearl shell, not in any way prepared or worked	—	—
(B) Other	10%	—
05.13 Natural sponges	10%	—
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	10%	—
05.15 Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:		
(A) Cochineal	—	—
(B) Other	10%	—

SECTION II

VEGETABLE PRODUCTS

Chapter 6: *Live Trees and Other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage*

Notes

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

2. Any reference in heading No. 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.

3. In this Chapter, " gross " means inclusive of the weight of any earth or other growing medium in which the goods are imported.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
06.01 Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower:		
(A) Dry:		
(1) Lily of the valley crowns and roots	10%	—
(2) Bulbs, corms, rhizomes and tubers	10%	—
(3) Other, including dahlia and other tuberous roots	1s. 3d. per lb.	—
(B) Other:		
(1) Ixia Narcissus (polyanthus types) Roman hyacinth Snowdrop Star of Bethlehem	4½d. per lb. (gross)	—
(2) Ranunculus	7d. per lb. (gross)	—
(3) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types but including daffodil), tulip		
from 1st December to last day of February	2s. 10d. per lb. (gross)	—
from 1st March to 30th April	2s. 3d. per lb. (gross)	—
from 1st May to 30th November	1s. 8d. per lb. (gross)	—
(4) Freesia		
from 1st September to 30th April	25%	—
from 1st May to 31st August	10%	—
(5) Other	1s. 8d. per lb. (gross)	—
06.02 Other live plants, including trees, shrubs, bushes and roots; buds, eyes and stems for grafting and budding; cuttings and slips; mushroom spawn:		
(A) Buds, eyes and stems for grafting and budding; cuttings and slips; mushroom spawn	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
06.02 Other live plants, etc.—*contd.*		
(B) Rose stocks and rose trees, shrubs, bushes and plants:		
(1) Rose stocks neither budded nor grafted, the following:	10%	—
Rosa canina rooted single stems, not less than 4 feet in length Rosa canina seedlings Rosa laxa seedlings Rosa rugosa rooted single stems, not less than 4 feet in length		
(2) Other:		
(*a*) Standard trees, including half standards, quarter standards and weeping standards	£12 per 100	—
(*b*) Other	£3 per 100	—
(C) Fruit stocks and fruit trees, shrubs, bushes and plants	£2 5s. per cwt. (gross)	—
(D) Azalea indica:		
(1) Not in flower	—	—
(2) In flower	1s. 8d. per lb. (gross)	—
(E) Broussonetia papyrifera (paper mulberry) and grafts on Broussonetia papyrifera stock; sweet bays	10%	—
(F) Other kinds:		
(1) Not in flower:		
(*a*) Trees, shrubs and bushes	£2 5s. per cwt. (gross)	—
(*b*) Other	1s. 3d. per lb. (gross)	—
(2) In flower:		
(*a*) Gypsophila Heather Marguerite Marigold Stock	4½d. per lb. (gross)	—
(*b*) Other	1s. 8d. per lb. (gross)	—
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) Mimosa	2d. per lb.	—
(B) Gypsophila Heather Ixia Marguerite Marigold Narcissus (polyanthus types) Roman hyacinth Snowdrop Star of Bethlehem Stock	4½d. per lb.	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
06.03 Cut flowers and flower buds, etc.—*contd.*		
(C) Lilac Peony Ranunculus	7d. per lb.	—
(D) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip		
from 1st December to last day of February	2s. 10d. per lb.	—
from 1st March to 30th April	2s. 3d. per lb.	—
from 1st May to 30th November	1s. 8d. per lb.	—
(E) Freesia		
from 1st September to 30th April	25%	—
from 1st May to 31st August	10%	—
(F) Other	1s. 8d. per lb.	—
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) Foliage:		
(1) Cycas Magnolia Holly Mistletoe Golden palm	10%	—
(2) Asparagus	1s. 8d. per lb.	—
(3) Other	4½d. per lb.	—
(B) Branches (other than foliage) and other parts	10%	—
(C) Mosses and lichens	4½d. per lb.	—
(D) Grasses:		
(1) Agrostis Eryanthus Eulalia Pampas Stipa Topini (lagurus)	10%	—
(2) Other	4½d. per lb.	—

Chapter 7: *Edible Vegetables and Certain Roots and Tubers*

Note

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
07.01 Vegetables, fresh or chilled:		
(A) Asparagus		
from 16th April to 30th June	£2 16s. per cwt.	—
from 1st July to 15th April	10%	—
(B) Broccoli and cauliflowers		
from 1st March to 30th June	8s. per cwt.	—
from 1st July to last day of February	6s. per cwt.	—
(C) Carrots		
from 1st May to 30th June	£1 per cwt.	—
from 1st July to 30th April	10%	—
(D) Cucumbers (other than gherkins)		
from 1st March to 30th September	£1 per cwt.	—
from 1st October to last day of February	10%	—
(E) Green peas, unshelled		
from 1st June to 31st July	18s. 8d. per cwt.	—
from 1st August to 31st May	10%	—
(F) Lettuce and endive		
from 1st March to 31st May	£1 per cwt.	—
from 1st June to 31st October	16s. per cwt.	—
from 1st November to last day of February	10s. per cwt.	—
(G) Chicory (salad)		
from 1st November to 31st March	8s. per cwt.	—
from 1st April to 31st October	10%	—
(H) Mushrooms		
from 1st October to 30th April	20%	—
from 1st May to 30th September	10%	—
(IJ) Potatoes		
from 16th May to 30th June:		
(*a*) New potatoes	9s. 4d. per cwt.	—
(*b*) Other	1s. per cwt.	—
from 1st July to 31st August	2s. per cwt.	—
from 1st September to 15th May	1s. per cwt.	—
(K) Tomatoes		
from 1st May to 31st May:		
(*a*) Of a value exceeding £7 per cwt.	£1 17s. 4d. per cwt.	—
(*b*) Other	10%	—
from 1st June to 31st August	£1 17s. 4d. per cwt.	—
from 1st September to 31st October	18s. 8d. per cwt.	—
from 1st November to 30th April	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
07.01 Vegetables, fresh or chilled—*contd.*		
(L) **Dry-bulb onions and shallots**		
from 1st August to 30th November	4s. 8d. per cwt.	—
from 1st December to 31st July	10%	—
(M) **Horse-radish**	5%	—
(N) **Herbs**	4½d. per lb.	—
(O) Other	10%	—
07.02 Vegetables (whether or not cooked), preserved by freezing	10%	—
07.03 Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:		
(A) **Cauliflowers** in brine, not being in airtight containers	6s. per cwt. of the vegetable content	—
(B) Other	10%	—
07.04 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:		
(A) **Horse-radish**	5%	—
(B) **Herbs**, not in powder	4½d. per lb.	—
(C) Other:		
(1) Vegetables (other than asparagus and tomatoes) in airtight containers	15%	—
(2) Other	10%	—
07.05 Dried leguminous vegetables, shelled, whether or not skinned or split:		
(A) **Split peas**	15%	—
(B) **Whole peas** (other than peas of the varieties commonly known as maple peas, dun peas and yellow or white peas) of a value not exceeding £3 15s. per cwt.	7s. 6d. per cwt.	—
(C) Vegetables (other than beans and peas) in airtight containers	15%	—
(D) Other	10%	—
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**	—	—
(B) Other	10%	—

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
08.01 Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:		
(A) **Brazil nuts and coconuts**, shelled or not, whole	—	—
(B) **Bananas**, fresh	7s. 6d. per cwt.	—
(C) **Pineapples**, dried	5%	—
(D) **Dates:**		
(1) Unstoned:		
(*a*) Of a value of less than £1 5s. per cwt.	—	—
(*b*) Other	10%	—
(2) Stoned	—	—
(E) Other	10%	—
08.02 Citrus fruit, fresh or dried:		
(A) Fresh:		
(1) **Grapefruit**	5s. per cwt.	—
(2) **Oranges, clementines, mandarines and tangarines**		
from 1st April to 30th November	3s. 6d. per cwt.	—
from 1st December to 31st March	10%	—
(3) Other	10%	—
(B) Dried	15%	—
08.03 Figs, fresh or dried	6s. per cwt.	—
08.04 Grapes, fresh or dried:		
(A) **Currants**	2s. per cwt.	—
(B) **Raisins, sultanas** and other dried grapes	8s. 6d. per cwt.	—
(C) Other:		
(1) Hothouse		
from 1st February to 30th June	£1 8s. per cwt.	—
from 1st July to 31st January	20%	—
(2) Other		
from 1st February to 30th June	14s. per cwt.	—
from 1st July to 31st January	10%	—
08.05 Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:		
(A) **Hazel nuts**, not in shell	7½%	—
(B) Other	10%	—
08.06 Apples, pears and quinces, fresh:		
(A) **Apples**		
from 16th April to 15th August	4s. 6d. per cwt.	—
(B) **Pears**		
from 1st February to 31st July	4s. 6d. per cwt.	—
from 1st August to 31st January	3s. per cwt.	—
(C) **Quinces**	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
08.07 Stone fruit, fresh:		
(A) Cherries		
from 1st June to 15th August	£1 17s. 4d. per cwt.	—
from 16th August to 31st May	10%	—
(B) Peaches and nectarines:		
(1) Hothouse		
from 1st April to 31st October	£5 12s. per cwt.	—
from 1st November to 30th November	10%	—
from 1st December to 31st March	14s. per cwt.	—
(2) Other		
from 1st April to 30th November	10%	—
from 1st December to 31st March	14s. per cwt.	—
(C) Plums (including bullace, damsons, greengages and mirabelles)		
from 1st July to 31st October	16s. 9d. per cwt.	—
from 1st December to 31st March	9s. 4d. per cwt.	—
during other periods	10%	—
(D) Other	10%	—
08.08 Berries, fresh:		
(A) Bilberries	—	—
(B) Currants		
from 16th June to 31st August	£1 17s. 4d. per cwt.	—
from 1st September to 15th June	10%	—
(C) Gooseberries		
from 1st May to 31st July	18s. 8d. per cwt.	—
from 1st August to 30th April	10%	—
(D) Strawberries		
from 1st June to 9th June	£1 17s. 4d. per cwt.	—
from 10th June to 31st July	£2 16s. per cwt.	—
from 1st August to 31st May,	10%	—
(E) Other	10%	—
08.09 Other fruit, fresh	10%	—
08.10 Fruit (whether or not cooked), preserved by freezing, not containing added sugar:		
(A) Apples:		
(1) Pulp	3s. 6d. per cwt. or 15%, whichever is the less	—
(2) Other	3s. 6d. per cwt. or 25%, whichever is the less	—
(B) Bilberries; grapefruit; orange pulp not containing the peel	—	—
(C) Other	15%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
08.11 Fruit provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:		
(A) Apples:		
(1) Pulp	3s. 6d. per cwt. or 15%, whichever is the less	—
(2) Other	3s. 6d. per cwt. or 25%, whichever is the less	—
(B) Bilberries, cherries and nuts	10%	—
(C) Citrus fruits:		
(1) Grapefruit; orange pulp not containing the peel	—	—
(2) Other	12½%	—
(D) Other	15%	—
08.12 Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05:		
(A) Apples, pears, peaches, nectarines, prunes and bilberries	—	—
(B) Apricots:		
(1) Pulp	15%	—
(2) Other	8s. per cwt.	—
(C) Other	15%	—
08.13 Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions:		
(A) Fresh	10%	—
(B) Other:		
(1) Citrus fruit peels in brine	12½%	—
(2) Citrus fruit peels, dried	10%	—
(3) Other	15%	—

Chapter 9: *Coffee, Tea, Maté and Spices*

Notes

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

(*a*) Mixtures of two or more of the products falling within the same heading are to be classified in that heading;

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

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

2. This Chapter does not cover:

(*a*) *Capsicum grossum* (sweet capsicum), unground (Chapter 7); or

(*b*) Pepper of the variety *Cubeba officinalis Miquel* or *Piper cubeba* (heading No. 12.07).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
09.01 Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:		
(A) Coffee, unmixed:	—	—
(1) Roasted or ground		
(2) Other		
(B) Coffee husks and skins	10%	—
(C) Coffee and chicory, roasted and ground, mixed but without other ingredients	—	—
(D) Other:	10%	—
(1) Containing roasted or ground chicory		
(2) Other		
09.02 Tea	—	—
09.03 Maté	5%	—
09.04 Pepper of the genus *Piper;* pimento of the genus *Capsicum* or the genus *Pimenta:*		
(A) Peppercorns, the fruit of *Piper nigrum*, unground	4s. 6d. per cwt.	—
(B) Other	10%	—
09.05 Vanilla	10%	—
09.06 Cinnamon and cinnamon-tree flowers	10%	—
09.07 Cloves (whole fruit, cloves and stems)	10%	—
09.08 Nutmeg, mace and cardamoms	10%	—
09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	10%	—
09.10 Thyme, saffron and bay leaves; other spices:		
(A) Saffron (*Crocus sativus*) stigmas and styles, dried but not chopped, ground, manufactured or prepared	—	—
(B) Thyme and bay leaves, not ground	4½d. per lb.	—
(C) Other	10%	—

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
10.01 Wheat and meslin (mixed wheat and rye):		
(A) **Wheat**	—	—
(B) **Meslin**	10%	—
10.02 Rye	10%	—
10.03 Barley	10%	—
10.04 Oats	3s. per cwt.	—
10.05 Maize:		
(A) **Flat white**	10%	—
(B) **Sweet corn on the cob**	10%	—
(C) Other	—	—
10.06 Rice:		
(A) Whole, further processed after husking	6s. per cwt.	—
(B) Other	—	—
10.07 Buckwheat, millet, canary seed and grain sorghum; other cereals	10%	—

Chapter 11: *Products of the Milling Industry; Malt and Starches; Gluten; Inulin*

Note

This Chapter does not cover:

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

(*b*) Flours modified (for example, by heat-treatment) for infants' food or for dietetic purposes (heading No. 19.02). Flours which have been heat-treated merely to improve their baking qualities are, however, to be classified in the present Chapter;

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

(*d*) Pharmaceutical products (Chapter 30); or

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
11.01 Cereal flours:		
(A) **Oat flour**	5s. per cwt.	—
(B) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) **Oat groats; oatmeal; oats,** ground, rolled or flaked	5s. per cwt.	—
(B) **Pearled barley** (including blocked, pot and pearl barley); **flaked barley**	20%	—
(C) Other	10%	—
11.03 Flours of the leguminous vegetables falling within heading No. 07.05	10%	—
11.04 Flours of the fruits falling within any heading in Chapter 8	10%	—
11.05 Flour, meal and flakes of potato	10%	—
11.06 Flour and meal of sago and of manioc, arrow-root, salep and other roots and tubers falling within heading No. 07.06:		
(A) Of manioc	—	—
(B) Of sago	5%	—
(C) Other	10%	—
11.07 Malt, roasted or not	10%	—
11.08 Starches; inulin:		
(A) **Rice, millet and buckwheat starches**	7s. 6d. per cwt.	—
(B) **Maize and milo starches**	7½%	—
(C) **Sago starch**	5%	—
(D) **Manioc starch**	—	—
(E) **Potato starch (farina)**	—	—
(F) Other	10%	—
11.09 Gluten and gluten flour, roasted or not	10%	—

Chapter 12: *Oil Seeds and Oleaginous Fruit; Miscellaneous Grains, Seeds and Fruit; Industrial and Medical Plants; Straw and Fodder*

Notes

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

2. (i) Subject to paragraph (ii) below, heading No. 12.03 is to be taken to apply, *inter alia*, to beet seed, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines.

(ii) Heading No. 12.03 is to be taken not to apply to goods falling within heading No. 07.05 (dried leguminous vegetables), within any heading in Chapter 9 (which relates, *inter alia*, to spices), within any heading in Chapter 10 (which relates to cereals), within heading No. 12.01 or within heading No. 12.07.

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

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

(*a*) Oil seeds and oleaginous fruit (heading No. 12.01);
(*b*) Medicaments falling within Chapter 30;
(*c*) Perfumery or toilet preparations falling within Chapter 33; or
(*d*) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
12.01 Oil seeds and oleaginous fruit, whole or broken:		
(A) Cotton seed; rape seed; tung nuts	—	—
(B) Sesamum seed; soya beans	5%	—
(C) Castor seed	7½%	—
(D) Other	10%	—
12.02 Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour)	10%	—
12.03 Seeds, fruit and spores, of a kind used for sowing	10%	—
12.04 Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane	10%	—
12.05 Chicory roots, fresh or dried, whole or cut, unroasted	—	—
12.06 Hop cones and lupulin:		
(A) Hops	—	—
(B) Lupulin	10%	—
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) The following in a dried state, not ground or powdered:	—	—
Aconite root		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
12.07 Plants and parts, etc.—*contd.*		
(A) In a dried state, etc.—*contd.*		
Arnica flowers		
Bearberry (*Uva ursi*) leaves		
Belladonna root		
Cascara sagrada bark		
Cassia pods		
Cocillana bark		
Colocynth pulp		
Damiana leaves		
Datura metel leaves, tops and seeds		
Digitalis leaves and seeds		
Ephedra stems and branches		
Ergot of rye		
Frangula bark		
Gentian root		
Grindelia leaves and flowers		
Henbane (*Hyoscyamus muticus*)		
Hydrastis rhizomes		
Ipomoea (Orizaba jalap) root		
Jaborandi leaves		
Jalap root		
Kava kava rhizomes		
Krameria root		
Leptandra root		
Liquorice root		
Lobelia		
Male fern (*Dryopteris filix-mas*) rhizomes		
Orris root		
Podophyllum and Indian podophyllum rhizomes		
Quillaia bark		
Rhubarb (*Rheum palmatum*) rhizomes		
Sarsaparilla root		
Scammony root		
Senna leaves and pods		
Slippery elm bark		
Squills		
Stramonium leaves		
Tonquin beans (or Cumaru seeds)		
Valerian root		
Wild cherry bark		
Witch hazel (*Hamamelis*) bark and leaves		
(B) Araroba, crude; cinchona bark; coca leaves; ipecacuanha root; pyrethrum flowers	—	—
(C) Chamomile flowers, dried	3d. per lb.	—
(D) The following, not ground or powdered:	4½d. per lb.	—
Basil		
Borage		
Mint, excluding dried peppermint and pennyroyal		
Rosemary		
Sage		
(E) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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	10%	—
12.09 Cereal straw and husks, unprepared, or chopped but not otherwise prepared	—	—
12.10 Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products:		
(A) **Hay**	—	—
(B) Other	10%	—

Chapter 13: *Raw Vegetable Materials of a Kind Suitable for Use in Dyeing or in Tanning; Lacs; Gums, Resins and Other Vegetable Saps and Extracts*

Note

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

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

(*b*) Malt extract (heading No. 19.01);

(*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 (heading No. 29.13) or glycyrrhizin (heading No. 29.41);

(*f*) Medicaments falling within heading No. 30.03;

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

(*h*) Essential oils 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).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
13.01 Raw vegetable materials of a kind used primarily in dyeing or in tanning:		
(A) **Persian berries; gall nuts; sumach leaves; myrobalans**	—	—
(B) **Henna leaves,** dried, not chopped or ground	—	—
(C) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
13.02 Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:		
(A) **Gum arabic; gum tragacanth; shellac, seed lac, stick lac** and other varieties of these lacs; **solid natural resins** (other than gum-resins and damar); **balsam of tolu; storax,** crude	—	—
(B) Other	10%	—
13.03 Vegetable saps and extracts; pectin; agar-agar and other natural mucilages and thickeners extracted from vegetable materials:		
(A) **Aloes; cassia pulp**	—	—
(B) **Hop extracts**	—	—
(C) **Fruit pectin,** other than citrus pectin in powder form	25%	—
(D) Other	10%	—

Chapter 14: *Vegetable Plaiting and Carving Materials; Vegetable Products not elsewhere specified or included*

Notes

1. This Chapter does not cover vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable only for use in the manufacture of textiles (Section XI).

2. Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to rattan cores and to drawn or split rattans. The heading is to be taken not to apply to chipwood (heading No. 44.09).

3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).

4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) **Raffia**	—	—
(B) **Common reeds** (*Phragmites communis*)	—	—
(C) **Rattan cane**	7½%	—
(D) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
14.02 Vegetable materials, whether or not put up in a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass):		
(A) **Eel-grass**	—	—
(B) **Vegetable hair**, being fibres of the dwarf palm *Chamaerops humilis*	5%	—
(C) **Kapok** (being the seed hairs of the *Eriodendron anfractuosum* or *Bombax pentandrum*) and **milkweed** (*Asclepias syriaca* and *Asclepias incarnata*)	7½%	—
(D) Other	10%	—
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:		
(A) **Vegetable fibres** of the following varieties, not further dressed after scutching or decorticating: Bahia piassava (*Attalea funifera*) Para piassava (*Leopoldinia piassaba*) Gumati or Gomuti fibre (*Arenga saccharifera*) Madagascar fibre (*Dictyosperma fibrosum*)	—	—
(B) **Mexican fibre or istle** (*Agave lecheguilla* or *Agave funkiana*) scutched, decorticated, sorted to approximate length, or put up into tails with the butt end cut and the flag end untrimmed or roughly tip-trimmed, but not further prepared or dressed	—	—
(C) Other	10%	—
14.04 Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	10%	—
14.05 Vegetable products not elsewhere specified or included:		
(A) **Esparto, albardin grass and diss or vinetie grass** (*Ampelodesma tenax*)	—	—
(B) **Seaweed**, raw, unground, dried or bleached, but not further prepared or treated	—	—
(C) Other	10%	—

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*) Unrendered pig fat or unrendered poultry fat (heading No. 02.05);

(*b*) Cocoa butter (heading No. 18.04);

(*c*) Greaves (heading No. 23.01); oil-cake, residual olive pulp or similar residues from the extraction of vegetable oils (heading No. 23.04);

(*d*) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or

(*e*) Factice derived from oils (heading No. 40.02).

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
15.01 Lard and other rendered pig fat; rendered poultry fat:		
(A) **Lard**	—	—
(B) Other	10%	—
15.02 Unrendered fats of bovine cattle, sheep or goats; tallow (including "*premier jus*") produced from those fats	10%	—
15.03 Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way	10%	—
15.04 Fats and oils, of fish and marine mammals, whether or not refined:		
(A) **Whale oil** (not including sperm oil)	—	—
(B) **Cod liver oil:**		
(1) Imported in casks, drums or other receptacles capable of holding at least 20 gallons and without internal containers	1s. per gallon	—
(2) Other	1s. 4d. per gallon	—
(C) Other	10%	—
15.05 Wool grease and fatty substances derived therefrom (including lanolin)	10%	—
15.06 Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified:		
(A) Oiticica oil, raw; stillingia oil (tallow-seed oil), raw; tung oil (china wood oil), raw	—	—
(B) Castor oil	12½%	—
(C) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	—
(D) Other	10%	—
15.08 Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:		
(A) Whale oil (not including sperm oil)	—	—
(B) Castor oil	12½%	—
(C) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	—
(D) Other	10%	—
15.09 Degras	10%	—
15.10 Fatty acids; acid oils from refining; fatty alcohols	10%	—
15.11 Glycerol and glycerol lyes	10%	—
15.12 Animal or vegetable fats and oils, hydrogenated, whether or not refined, but not further prepared:		
(A) Whale oil (not including sperm oil)	—	—
(B) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	—
(C) Other	10%	—
15.13 Margarine, imitation lard and other prepared edible fats	10%	—
15.14 Spermaceti, crude, pressed or refined, whether or not coloured	10%	—
15.15 Beeswax and other insect waxes, whether or not coloured	10%	—
15.16 Vegetable waxes, whether or not coloured:		
(A) Carnauba wax; candelilla wax; ouricury wax	—	—
(B) Other	10%	—
15.17 Residues resulting from the treatment of fatty substances or animal or vegetable waxes	10%	—

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, fish, crustaceans or molluscs falling within any heading in Chapter 2 or 3.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
16.01 Sausages and the like, of meat, meat offal or animal blood	20%	—
16.02 Other prepared or preserved meat or meat offal:		
(A) **Skinless sausages**	20%	—
(B) **Pastes; poultry liver**	20%	—
(C) Other:		
(1) In airtight containers:		
(*a*) **Pigs' tongues**	—	—
(*b*) **Ground or chopped pork** (including ham and bacon):		
(i) Wholly of pork (including ham and bacon) apart from any curing or seasoning ingredients	5%	—
(ii) With beef or veal	12%	—
(iii) Other	10%	—
(*c*) **Beef and veal** (including edible offals, but excluding tongues and jellied veal)	20%	—
(*d*) Other	10%	—
(2) Other	15%	—
16.03 Meat extracts and meat juices:		
(A) **Wholly or in part derived from beef or veal**	20%	—
(B) Other	10%	—
16.04 Prepared or preserved fish, including caviar and caviar substitutes:		
(A) **Caviar and caviar substitutes**	30%	—
(B) **Other roes**	5%	—
(C) **Salmon**, canned	5%	—
(D) Other	10%	—
16.05 Crustaceans and molluscs, prepared or preserved:		
(A) **Oysters**	15%	—
(B) **Clams, cockles, crabs, crawfish, crayfish, lobsters, mussels, Norway lobsters (Dublin Bay prawns), scallops (including queen scallops), shrimps, whelks, winkles,** not in airtight containers and not frozen	30%	—
(C) **Prawns and shrimps**, canned	7½%	—
(D) Other	10%	—

Chapter 17: *Sugars and Sugar Confectionery*

Notes

1. This Chapter does not cover:
(*a*) Sugar confectionery containing cocoa (heading No. 18.06);
(*b*) Chemically pure sugars other than sucrose (heading No. 29.43); or
(*c*) Pharmaceutical products (Chapter 30).

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
17.01 Beet sugar and cane sugar, solid	—	—
17.02 Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:		
(A) **Sucrose sugar, solid,** which can be completely tested by the polariscope	—	—
B) **Invert sugar and all other sucrose sugar and extracts from sucrose sugar,** other than dextrose, which cannot be completely tested by the polariscope:	—	—
(1) Containing 70 per cent. or more of sweetening matter		
(2) Containing less than 70 per cent. and more than 50 per cent. of sweetening matter		
(3) Containing not more than 50 per cent. of sweetening matter		
(C) **Glucose:**	—	—
(1) Solid		
(2) Liquid		
(D) **Syrups containing sucrose sugar:**	—	—
(1) Containing 70 per cent. or more of sweetening matter		
(2) Containing less than 70 per cent. and more than 50 per cent. of sweetening matter		
(3) Containing not more than 50 per cent. of sweetening matter		
(E) **Artificial honey** (whether or not mixed with natural honey)	5s. per cwt.	—
(F) **Caramel:**	—	—
(1) Solid		
(2) Liquid		
(G) Other:		
(1) **Lactose**	3d. per lb.	—
(2) Other	10%	—
17.03 Molasses, whether or not decolourised:	—	—
(A) Containing 70 per cent. or more of sweetening matter		
(B) Containing less than 70 per cent. and more than 50 per cent. of sweetening matter		
(C) Containing not more than 50 per cent. of sweetening matter		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
17.04 Sugar confectionery, not containing cocoa	10%, in addition to any revenue duty	—
17.05 Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion:		
(A) Sucrose sugar, solid, which can be completely tested by the polariscope	—	—
(B) Molasses; invert sugar and all other sucrose sugar and extracts from sucrose sugar, other than dextrose, which cannot be completely tested by the polariscope:	—	—
(1) Containing 70 per cent. or more of sweetening matter		
(2) Containing less than 70 per cent. and more than 50 per cent. of sweetening matter		
(3) Containing not more than 50 per cent. of sweetening matter		
(C) Glucose:	—	—
(1) Solid		
(2) Liquid		
(D) Syrups containing sucrose sugar:	—	—
(1) Containing 70 per cent. or more of sweetening matter		
(2) Containing less than 70 per cent. and more than 50 per cent. of sweetening matter		
(3) Containing not more than 50 per cent. of sweetening matter		
(E) Other:		
(1) Lactose	3d. per lb.	—
(2) Other	10%	—

Chapter 18: *Cocoa and Cocoa Preparations*

Notes

1. This Chapter does not cover goods described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03.

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
18.01 Cocoa beans, whole or broken, raw or roasted:	—	—
(A) Raw		
(B) Roasted:		
(1) Cocoa nib		
(2) Other		
18.02 Cocoa shells, husks, skins and waste:	—	—
(A) Husks, shells and skins		
(B) Other:		
(1) Of roasted beans		
(2) Of unroasted beans		
18.03 Cocoa paste (in bulk or in block), whether or not defatted	—	—
18.04 Cocoa butter (fat or oil)	—	—
18.05 Cocoa powder, unsweetened	—	—
18.06 Chocolate and other food preparations containing cocoa:		
(A) Chocolate couverture not prepared for retail sale:		
(1) Not containing milk	—	—
(2) Other	6s. per cwt. on the milk content, in addition to any revenue duty	—
(B) Chocolate milk crumb	6s. per cwt. on the milk content, in addition to any revenue duty	—
(C) Cocoa powder, sweetened	—	—
(D) Other:		
(1) Consisting wholly of cocoa and sugar with or without vanilla, vanillin or lecithin	—	—
(2) Other	10%, in addition to any revenue duty	—

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 per cent. or more by weight of cocoa (heading No. 18.06);

(*b*) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07); or

(*c*) Pharmaceutical products (Chapter 30).

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
19.01 Malt extract	10%	—
19.02 Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent. by weight of cocoa	10%	—
19.03 Macaroni, spaghetti and similar products	10%	—
19.04 Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches:		
(A) Tapioca; sago	5%	—
(B) Other	10%	—
19.05 Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	10%	—
19.06 Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	10%	—
19.07 Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit	10%	—
19.08 Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:	10%	—
(A) Containing added sweetening matter or cocoa:		
(1) Biscuits		
(2) Other		
(B) Not containing added sweetening matter or cocoa		

Chapter 20: *Preparations of Vegetables, Fruit or Other Parts of Plants*

Notes

1. This Chapter does not cover:

(*a*) Vegetables or fruit falling within any heading in Chapter 7 or 8; or

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

2. For the purposes of headings Nos. 20.01 and 20.02, the word " vegetables " is to be taken to apply, and apply only, to products which, when in their fresh state, are classified in heading No. 07.01.

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

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) Not containing added sweetening matter	10%	—
(B) Containing added sweetening matter		
20.02 Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
(A) **Olives:**		
(1) Olives in brine imported in a container when the gross weight (including the weight of the container) does not exceed 1 cwt.	15%	—
(2) Other	10%	—
(B) **Tomato juice**	10%	—
(C) Other:		
(1) In airtight containers:		
(*a*) Asparagus; beans (not being beans in pod); peas; tomatoes	10%	—
(*b*) Other	15%	—
(2) Not in airtight containers	10%	—
20.03 Fruit preserved by freezing, containing added sugar	15%, in addition to any revenue duty	—
20.04 Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised):		
(A) **Apricots**	8s. per cwt., in addition to any revenue duty	—
(B) **Cherries ; fruit peels**	20%, in addition to any revenue duty	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
20.04 Fruit, fruit peel, etc.—*contd.*		
(C) **Figs**	7s. per cwt., in addition to any revenue duty	—
(D) **Plums** (including bullace, damsons, greengages and mirabelles, but not prunes)	10s. 6d. per cwt., in addition to any revenue duty	—
(E) Other	10%, in addition to any revenue duty	—
20.05 Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar:	10%	—
(A) Not containing added sweetening matter		
(B) Containing added sweetening matter		
20.06 Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:		
(A) Unmixed fruit containing added sweetening matter:		
(1) **Apples**	2s. 3d. per cwt., in addition to any revenue duty	—
(2) **Apricots; peaches; pears**	12%, in addition to any revenue duty	—
(3) **Cherries:**		
(*a*) Not stoned:		
(i) In a solution of sulphur dioxide and sugar	10%, in addition to any revenue duty	—
(ii) Other	15%, in addition to any revenue duty	—
(*b*) Stoned	10%, in addition to any revenue duty	—
(4) **Ginger**	10%	—
(5) **Grapefruit**	—	—
(6) **Loganberries**	4s. per cwt., in addition to any revenue duty	—
(7) **Pineapples**	5s. per cwt., in addition to any revenue duty	—
(8) Other	15%, in addition to any revenue duty	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
20.06 Fruit otherwise prepared, etc.—*contd.*		
(B) Mixed fruit containing added sweetening matter:		
(1) Fruit salad (not including mixed fruit pulp) containing not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8 per cent., and no one description represents more than 50 per cent., by weight, of all the fruit in the mixture:		
(*a*) Where not less than 80 per cent. by weight of all the fruit in the mixture consists of all or any of the following fruits, viz.: peaches, nectarines, pears, apricots, cherries	—	—
(*b*) Other	5s. 6d. per cwt., in addition to any revenue duty	—
(2) Other	15%, in addition to any revenue duty	—
(C) Other:		
(1) **Apples**	3s. 6d. per cwt. or 25%, whichever is the less	—
(2) Other	15%	—
20.07 Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:		
(A) Citrus fruit juices:		
(1) Grapefruit juice; orange juice whether containing the detached cells of the fruit or not:	—	—
(*a*) Not containing added sweetening matter		
(*b*) Containing not more than 20 per cent. by weight of added sweetening matter		
(*c*) Other		
(2) Other:		
(*a*) Not containing added sweetening matter	15%	—
(*b*) Containing not more than 20 per cent. by weight of added sweetening matter	15%, in addition to any revenue duty	—
(*c*) Other	15%, in addition to any revenue duty	—
(B) Other:	10%	—
(1) Not containing added sweetening matter		
(2) Containing not more than 20 per cent. by weight of added sweetening matter		
(3) Other		

Chapter 21: *Miscellaneous Edible Preparations*

Notes

1. This Chapter does not cover:

(*a*) Mixed vegetables of heading No. 07.04;

(*b*) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);

(*c*) Products of headings Nos. 09.04 to 09.10; or

(*d*) Yeast put up as a medicament (heading No. 30.03).

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
21.01 Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:		
(A) **Roasted chicory**, unmixed	—	—
(B) **Preparations** consisting wholly or partly of extracts, essences or other concentrates of roasted chicory	—	—
(C) Other	10%	—
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 extracts, essences or concentrates of coffee	—	—
(B) Other	10%	—
21.03 Mustard flour and prepared mustard	10%	—
21.04 Sauces; mixed condiments and mixed seasonings	10%	—
21.05 Soups and broths, in liquid, solid or powder form:		
(A) Canned, but not including tomato soups or dried soups	7½%	—
(B) Other	10%	—
21.06 Natural yeasts (active or inactive); prepared baking powders	10%	—
21.07 Food preparations not elsewhere specified or included:	10%	—
(A) **Table jelly crystals, powders or squares**, containing added sweetening matter		
(B) **Sweetfat** (mixtures of edible fats and sugar)		
(C) Other		

Chapter 22: *Beverages, Spirits and Vinegar*

Notes

1. This Chapter does not cover:

(*a*) Sea water (heading No. 25.01);

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

(*c*) Acetic acid of a concentration exceeding 10 per cent. by weight of acetic acid (heading No. 29.14);

(*d*) Medicaments of heading No. 30.03; or

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

2. For the purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Sike's hydrometer.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
22.01 Waters, including spa waters and aerated waters; ice and snow:		
(A) Waters, including spa waters and aerated waters	10%	—
(B) Other	—	—
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	10%	—
22.03 Beer made from malt:	—	—
(A) Of any description (other than mum, spruce, black beer, Berlin white beer or other preparations of a similar character) where the worts thereof were before fermentation of a gravity:		
(1) Of 1030° or less		
(2) Exceeding 1030°		
(B) Of the descriptions called or similar to mum, spruce, black beer, Berlin white beer, or other preparations of a similar character where the worts thereof were before fermentation of a gravity:		
(1) Not exceeding 1215°		
(2) Exceeding 1215°		
22.04 Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	10%	—
22.05 Wine of fresh grapes (including grape must with fermentation arrested by the addition of alcohol):	—	—
(A) Light wine:		
(1) Still:		
(*a*) Not in bottle		
(*b*) In bottle		
(2) Sparkling		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
22.05 Wine of fresh grapes, etc.—*contd.*		
(B) Other wine:		
(1) Still:		
(*a*) Not in bottle		
(*b*) In bottle		
(2) Sparkling		
"Light wine" means wine not exceeding 25 degrees or, in the case of wine qualifying for Commonwealth preference, 27 degrees of proof spirit.		
22.06 Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	—	—
22.07 Other fermented beverages (for example, cider, perry and mead):		
(A) Beer	—	—
(B) Wine	—	—
(C) Cider and perry containing no added spirit or spirit derived from the addition of sugar	10%	—
(D) Other	10%	—
22.08 Ethyl alcohol or neutral spirits, undenatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength:	—	—
(A) If warehoused 3 years or more		
(B) If warehoused 2 and less than 3 years		
(C) If not warehoused, or warehoused less than 2 years		
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) **Liqueurs, cordials, mixtures and other preparations in bottle,** entered in such a manner as to indicate that the strength is not to be tested	—	—
(B) **Brandy; rum:**	—	—
(1) In cask		
(2) In bottle		
(C) **Imitation rum; geneva:**	—	—
(1) In cask		
(2) In bottle		
(D) Other spirits (including spirituous beverages having the character of spirits, and liqueurs):	—	—
(1) Unsweetened		
(2) Sweetened:		
(*a*) In cask		
(*b*) In bottle		
(E) Other	10%	—
22.10 Vinegar and substitutes for vinegar	33⅓%	—

Chapter 23: *Residues and Waste from the Food Industries; Prepared Animal Fodder*

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
23.01 Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves:		
(A) Herring meal	—	—
(B) Other	10%	—
23.02 Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables	10%	—
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) Bagasse	—	—
(B) Other	10%	—
23.04 Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils:		
(A) Soya bean cake and soya bean meal	15%	—
(B) Other	10%	—
23.05 Wine lees; argol:	—	—
(A) Wine lees		
(B) Other		
23.06 Vegetable products of a kind used for animal food, not elsewhere specified or included	10%	—
23.07 Sweetened forage; other preparations of a kind used in animal feeding:		
(A) Vitamin supplements:		
(1) Where the vitamin content consists of natural vitamin concentrates or vitamin A	10%	—
(2) Other	33⅓%	—
(B) Other	10%	—

Chapter 24: *Tobacco*

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
24.01 Unmanufactured tobacco; tobacco refuse:	—	—
(A) Unmanufactured tobacco:		
(1) Unstripped:		
(*a*) Containing 10 per cent. or more by weight of moisture		
(*b*) Other		
(2) Stripped:		
(*a*) Containing 10 per cent. or more by weight of moisture		
(*b*) Other		
(B) Tobacco refuse		
24.02 Manufactured tobacco; tobacco extracts and essences:	—	—
(A) Manufactured tobacco:		
(1) Cigars		
(2) Cigarettes		
(3) Cavendish or negrohead:		
(*a*) Manufactured in bond		
(*b*) Other		
(4) Snuff:		
(*a*) Containing more than 13 per cent. by weight of moisture		
(*b*) Other		
(5) Other		
(B) Extracts and essences		

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 (including washing with chemical substances to remove impurities provided that this does not change the character 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 per cent. or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.23);

(*c*) Pharmaceutical products falling within Chapter 30;

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

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

(*f*) Precious or semi-precious stones (Chapter 71);

(*g*) Cultured sodium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01); or

(*h*) Writing or drawing chalks (heading No. 98.05).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
25.01 Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:		
(A) **Sodium chloride**, pharmaceutical quality	33⅓%	—
(B) **Fishery salt**, being salt in coarse crystals of a kind used for curing fish	—	—
(C) Other	10%	—
25.02 Iron pyrites (including cupreous iron pyrites), unroasted	—	—
25.03 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	—	—
25.04 Natural graphite	10%	
25.05 Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01	10%	

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
25.06 Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing:		
(A) Quartz:		
(1) Ground or powdered	10%	—
(2) Other	—	—
(B) Quartzite	10%	—
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	10%	—
25.08 Chalk:		
(A) Whiting	20%	—
(B) Other	10%	—
25.09 Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides	10%	—
25.10 Natural mineral calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	—	—
25.11 Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined	10%	—
25.12 Infusorial earths, 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:		
(A) Not bagged or otherwise packed, containing not less than 35 per cent. by weight of moisture	—	—
(B) Other	10%	—
25.13 Pumice stone, emery, natural corundum and other natural abrasives:		
(A) Garnet concentrates and emery, not crushed, ground, powdered or graded	—	—
(B) Other	10%	—
25.14 Slate, including slate not further worked than roughly split, roughly squared or squared by sawing:		
(A) Blocks, slabs or sheets not less than ¾ inch in thickness	5%	—
(B) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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	7½%	—
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) Granite, sawn on three or more sides	30%	—
(B) Other	10%	—
25.17 Flint; crushed or broken stone, macadam and tarred macadam, pebbles and gravel, of a kind commonly used for road metalling, for railway or other ballast or for concrete aggregates; shingle; granules, chippings and powder of stones falling within heading No. 25.15 or 25.16:		
(A) Flint, not crushed, ground or powdered	—	—
(B) Marble chippings	—	—
(C) Other	10%	—
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)	10%	—
25.19 Natural magnesium carbonate (magnesite), whether or not calcined:		
(A) Dead-burned	10%	—
(B) Other	—	—
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	10%	—
25.21 Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	10%	—
25.22 Quicklime, slaked lime and hydraulic lime	10%	—
25.23 Portland cement, high alumina cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker:		
(A) Portland cement, not containing added colouring matter	5%	—
(B) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
25.24 Asbestos	10%	—
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	10%	—
25.26 Mica, including splittings; mica waste:		
(A) Blocks, films and splittings	—	—
(B) Other	10%	—
25.27 Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc	—	—
25.28 Natural cryolite and natural chiolite	—	—
25.29 Natural arsenic sulphides	10%	—
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 per cent. of H_3BO_3 calculated on the dry weight	—	—
25.31 Felspar, leucite, nepheline and nepheline syenite; fluorspar:		
(A) Felspar:		
(1) Ground or powdered	5%	—
(2) Other	—	—
(B) Other	10%	—
25.32 Mineral substances not elsewhere specified or included; broken pottery:		
(A) **Infusorial earths, siliceous fossil meals and similar siliceous earths**, not bagged or otherwise packed, containing not less than 35 per cent. by weight of moisture	—	—
(B) **Perlite, obsidian and pitchstone**, crushed, ground, powdered or graded	—	—
(C) Other	10%	—

Chapter 26: *Metallic Ores, Slag and Ash*

Notes

1. This Chapter does not cover:

(*a*) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);

(*b*) Basic slag of Chapter 31;

(*c*) Slag wool, rock wool or similar mineral wools (heading No. 68.07);

(*d*) Goods falling within Chapter 71 (which relates, *inter alia*, to goldsmiths' and silversmiths' sweepings, residues and lemels); or

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

2. For the purposes of heading No. 26.01, the term " metallic ores " means minerals of those mineralogical species used for the extraction on an industrial scale of the metals of Section XIV or XV or of mercury; minerals which have undergone a process rendering them more suitable for a purpose other than the extraction of metal on an industrial scale are, however, excluded from the heading.

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
26.01 Metallic ores and concentrates thereof; roasted iron pyrites, including roasted cupreous iron pyrites	—	—
26.02 Slag, dross, scalings and similar waste from the manufacture of iron or steel	—	—
26.03 Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	—	—
26.04 Other slag and ash, including kelp	—	—

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; or

(*b*) Medicaments (heading No. 30.03).

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

3. References in heading No. 27.10 to petroleum and shale oils are to be taken to include not only petroleum and shale oils but also similar oils obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

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

5. Throughout this Schedule:

(*a*) " **Hydrocarbon oils** " means petroleum oils, coal tar, and oils produced from coal, shale, peat or any other bituminous substance, and all liquid hydrocarbons, but does not include such hydrocarbons or bituminous or asphaltic substances as are—

(i) solid or semi-solid at a temperature of 60° F.; or

(ii) gaseous at a temperature of 60° F. and under a pressure of one atmosphere.

The expression also includes products which, apart from small proportions of colouring matter or of additives, consist wholly of hydrocarbon oils as defined above. For this purpose, " additive " means any substance commonly added in small proportions to hydrocarbon oils for the purpose of improving or modifying their quality or characteristics as fuel or as lubricants.

(*b*) " **Light oils** " means hydrocarbon oils of which not less than 50 per cent. by volume distils at a temperature not exceeding 185° C., or of which not less than 95 per cent. by volume distils at a temperature not exceeding 240° C., or which give off an inflammable vapour at a temperature of less than 22.8° C. when tested in the manner prescribed by the Acts relating to petroleum.

(*c*) Except as provided in paragraph (*a*) of this Note, references to hydrocarbon oils do not include mixtures or combinations of those oils with other substances.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
27.01 Coal; briquettes, ovoids and similar solid fuels manufactured from coal	—	—
27.02 Lignite, whether or not agglomerated	—	—
27.03 Peat (including peat litter), whether or not agglomerated	20%	—
27.04 Coke and semi-coke of coal, of lignite or of peat	—	—
27.05 Retort carbon	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
27.05 (*bis*) Coal gas, water gas, producer gas and similar gases	10%	—
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:		
(A) Hydrocarbon oils	—	—
(B) Other	10%	—
27.07 Oils and other products of the distillation of high temperature coal tars and similar oils and products obtained by other processes (for example, benzole, creosote, cresylic acid and solvent naphtha):		
(A) Hydrocarbon oils	—	—
(B) Other	10%	—
27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars	10%	—
27.09 Petroleum and shale oils, crude	—	—
27.10 Petroleum and shale oils, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent. by weight of petroleum or shale oils, these oils being the basic constituents of the preparations:		
(A) Hydrocarbon oils	—	—
(B) Other:	10%	—
(1) Containing light oils		
(2) Other		
27.11 Petroleum gases and other gaseous hydrocarbons	10%	—
27.12 Petroleum jelly	10%	—
27.13 Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:		
(A) Lignite (montan) wax	—	—
(B) Other	10%	—
27.14 Petroleum bitumen, petroleum coke and other petroleum and shale oil residues	10%	—
27.15 Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	10%	—
27.16 Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):		
(A) Hydrocarbon oils	—	—
(B) Other	10%	—

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 this Schedule.

(*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 this Schedule.

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 in so far as the context otherwise requires, the headings of this Chapter are to be taken to apply only to:

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

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

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

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

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

(*a*) Oxides of carbon; hydrocyanic and complex cyanogen acids (heading No. 28.13);

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

(*c*) Sulphides of carbon (heading No. 28.15);

(*d*) Oxysulphides of carbon, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide containing not more than 25 per cent. by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).

3. This Chapter does not cover:

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

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

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

(*d*) Inorganic products of a kind used as luminophores (heading No. 32.07);

(*e*) Artificial graphite (heading No. 38.01); activated carbon (heading No. 38.03); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19;

(*f*) Precious or semi-precious stones (natural, synthetic or 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.

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

(*a*) Technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, plutonium and other transuranic elements; isotopes of these elements; and compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined;

(*b*) All other radio-active isotopes, natural or artificial, including those of the precious metals and the base metals of Sections XIV and XV and their compounds, inorganic or organic, whether or not chemically defined.

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

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
I. Chemical elements		
28.01 Halogens (fluorine, chlorine, bromine and iodine):		
(A) Fluorine; chlorine	10%	—
(B) Bromine	—	—
(C) Iodine:		
(1) Pharmaceutical quality	33⅓%	—
(2) Other	—	—
28.02 Sulphur, sublimed or precipitated; colloidal sulphur:		
(A) Sulphur, sublimed	—	—
(B) Sulphur, precipitated:		
(1) Pharmaceutical quality	33⅓%	—
(2) Other	—	—
(C) Colloidal sulphur	10%	—
28.03 Carbon, including carbon black, anthracene black, acetylene black and lamp black:		
(A) Acetylene black	20%	—
(B) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.04 Hydrogen, rare gases and other non-metals:		
(A) Silicon; selenium	—	—
(B) Other	10%	—
28.05 Alkali, alkaline-earth and rare earth metals; yttrium and scandium; mercury:		
(A) Mercury	—	—
(B) Other	10%	—
II. Inorganic acids and oxygen compounds of non-metals		
28.06 Hydrochloric acid and chlorosulphonic acid:		
(A) Hydrochloric acid:		
(1) Analytical reagent quality	33⅓%	—
(2) Other	10%	—
(B) Chlorosulphonic acid	10%	—
28.07 Sulphur dioxide	10%	—
28.08 Sulphuric acid; oleum:		
(A) Sulphuric acid:		
(1) Analytical reagent quality	33⅓%	—
(2) Other	10%	—
(B) Oleum	10%	—
28.09 Nitric acid; sulphonitric acids:		
(A) Nitric acid:		
(1) Analytical reagent quality	33⅓%	—
(2) Other	15%	—
(B) Sulphonitric acids	10%	—
28.10 Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-):		
(A) Phosphorus pentoxide	33⅓%	—
(B) Phosphoric acids:		
(1) Metaphosphoric acid	10%	—
(2) Other	33⅓%	—
28.11 Arsenic trioxide, arsenic pentoxide and acids of arsenic:		
(A) Arsenic trioxide	—	—
(B) Other	33⅓%	—
28.12 Boric oxide and boric acid:		
(A) Boric oxide	33⅓%	—
(B) Boric acid	20%	—
28.13 Other inorganic acids and oxygen compounds of non-metals (excluding water):		
(A) Carbon dioxide; carbon monoxide	10%	—
(B) Chlorine dioxide	10%	—
(C) Fluorosulphonic acid	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.13 Other inorganic acids, etc.—*contd.*		
(D) Hexafluorophosphoric acid	10%	—
(E) Hydrofluoric acid, other than analytical reagent quality	10%	—
(F) Hydrogen fluoride; hydrogen sulphide	10%	—
(G) Metaboric acid	10%	—
(H) *di*Nitrogen tetroxide	10%	—
(IJ) Nitrosylsulphuric acid	10%	—
(K) Nitric oxide; nitrous oxide	10%	—
(L) Per*mono*sulphuric acid	10%	—
(M) Selenium dioxide	10%	—
(N) Silicic acid	10%	—
(O) Silicon dioxide; silicon monoxide	10%	—
(P) Sulphur trioxide	10%	—
(Q) Sulphurous acid	10%	—
(R) Other	33⅓%	—
III. Halogen and sulphur compounds of non-metals		
28.14 Halides, oxyhalides and other halogen compounds of non-metals:		
(A) Boron trifluoride	10%	—
(B) Bromine pentafluoride; bromine trifluoride	10%	—
(C) Chlorine trifluoride	10%	—
(D) Nitrosyl chloride	10%	—
(E) Phosphoryl bromide	10%	—
(F) Selenium bromide	10%	—
(G) Sulphur chloride; sulphur dichloride; sulphur hexafluoride	10%	—
(H) Sulphuryl chloride	10%	—
(IJ) Thionyl bromide	10%	—
(K) Other	33⅓%	—
28.15 Sulphides of non-metals; phosphorus trisulphide:		
(A) Arsenic disulphide; arsenic pentasulphide; arsenic trisulphide	10%	—
(B) Phosphorus trisulphide	10%	—
(C) Other	33⅓%	—
IV. Inorganic bases and metallic oxides, hydroxides and peroxides		
28.16 Ammonia, anhydrous or in aqueous solution:		
(A) Ammonia, anhydrous	20%	—
(B) Ammonia solution	£4 per ton	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.17 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:		
(A) Sodium hydroxide	10%	—
(B) Potassium hydroxide:		
(1) Pharmaceutical quality	33⅓%	—
(2) Other	10%	—
(C) Sodium peroxide	33⅓%	—
(D) Potassium peroxide	10%	—
28.18 Oxides, hydroxides and peroxides, of strontium, barium or magnesium:		
(A) Oxides:		
(1) Strontium oxide	33⅓%	—
(2) Barium oxide	10%	—
(3) Magnesium oxide:		
(*a*) Pharmaceutical quality	33⅓%	—
(*b*) Other	10%	—
(B) Strontium, barium and magnesium hydroxides	33⅓%	—
(C) Peroxides:		
(1) Strontium and barium peroxides	10%	—
(2) Magnesium peroxide	33⅓%	—
28.19 Zinc oxide and zinc peroxide:		
(A) Zinc oxide	15%	—
(B) Zinc peroxide	33⅓%	—
28.20 Aluminium oxide and hydroxide; artificial corundum:		
(A) Aluminium oxide:		
(1) Analytical reagent quality	33⅓%	—
(2) Other	10%	—
(B) Aluminium hydroxide	20%	—
(C) Artificial corundum	10%	—
28.21 Chromium oxides and hydroxides:		
(A) Chromic oxide	20%	—
(B) Other	33⅓%	—
28.22 Manganese oxides	10%	—
28.23 Iron oxides and hydroxides; earth colours containing 70 per cent. or more by weight of combined iron evaluated as Fe_2O_3:		
(A) Iron oxides and hydroxides	20%	—
(B) Earth colours	10%	—
28.24 Cobalt oxides and hydroxides:		
(A) Cobalt oxides	20%	—
(B) Cobalt hydroxides	33⅓%	—
28.25 Titanium oxides	15%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.26 Tin oxides (stannous oxide and stannic oxide)	20%	—
28.27 Lead oxides; red lead and orange lead:		
(A) Lead oxides:		
(1) Lead dioxide	33⅓%	—
(2) Lead monoxide:		
(*a*) Pharmaceutical quality	33⅓%	—
(*b*) Other	10%	—
(3) Other	10%	—
(B) Red lead and orange lead	20%	—
28.28 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:		
(A) Antimony oxides	£40 per ton or 25%, whichever is the greater	—
(B) Calcium oxide; calcium hydroxide	10%	—
(C) Cupric oxide, other than analytical reagent quality; cuprous oxide; cupric hydroxide	10%	—
(D) Germanium dioxide	25%	—
(E) Hydrazine, anhydrous	10%	—
(F) Hydroxyammonium nitrate	10%	—
(G) Lead hydroxide	10%	—
(H) Mercuric oxide	10%	—
(IJ) Metastannic acid	10%	—
(K) Nickel oxide	10%	—
(L) Rhenium dioxide	10%	—
(M) Sodium monoxide	10%	—
(N) Thallium hydroxide	10%	—
(O) Zinc hydroxide	10%	—
(P) Other	33⅓%	—
V. Metallic salts and peroxysalts, of inorganic acids		
28.29 Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:		
(A) Aluminium calcium fluoride; aluminium sodium fluoride	10%	—
(B) Ammonium copper fluoride	10%	—
(C) Antimony sodium fluoride; antimony trifluoride	10%	—
(D) Beryllium fluoride	10%	—
(E) Bismuth fluoride	10%	—
(F) Cadmium fluoroborate	10%	—
(G) Calcium fluoride	10%	—
(H) Copper fluoroborate	10%	—
(IJ) Lead fluoroborate	10%	—
(K) Magnesium fluorosilicate	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.29 Fluorides, etc.—*contd.*		
(L) Potassium hydrogen difluoride	10%	—
(M) Sodium fluorotitanate; sodium fluorozirconate	10%	—
(N) Stannous fluoroborate	10%	—
(O) Zinc fluoroborate	10%	—
(P) Other	33⅓%	—
28.30 Chlorides and oxychlorides:		
(A) Aluminium chloride, other than anhydrous	10%	—
(B) Aluminium chlorohydrate	10%	—
(C) Ammonium chloride, other than pharmaceutical quality	20%	—
(D) Ammonium cobalt chloride; ammonium chlorostannite; ammonium zinc chloride	10%	—
(E) Barium chloride:		
(1) Analytical reagent quality	25%	—
(2) Other	10%	—
(F) Calcium chloride, other than pharmaceutical quality	20%	—
(G) Gallium trichloride	10%	—
(H) Iron chloride, other than analytical reagent quality; iron oxychloride	10%	—
(IJ) Lead chloride; lead oxychloride	10%	—
(K) Magnesium chloride:		
(1) Analytical reagent quality	33⅓%	—
(2) Other	1s. per cwt.	—
(L) Magnesium oxychloride; magnesium potassium chloride	10%	—
(M) Manganous chloride, other than analytical reagent quality	10%	—
(N) Potassium chlorostannate	10%	—
(O) Tin chloride, other than analytical reagent quality; tin oxychloride	10%	—
(P) Zinc chloride	10%	—
(Q) Other	33⅓%	—
28.31 Chlorites and hypochlorites	10%	—
28.32 Chlorates and perchlorates:		
(A) Ammonium chlorate	10%	—
(B) Barium chlorate	10%	—
(C) Ferrous perchlorate	10%	—
(D) Lead perchlorate	10%	—
(E) Lithium perchlorate	10%	—
(F) Magnesium perchlorate	10%	—
(G) Potassium chlorate	7½%	—
(H) Potassium perchlorate	10%	—
(IJ) Sodium chlorate; sodium perchlorate	10%	—
(K) Other	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.33 Bromides, oxybromides, bromates and perbromates, and hypobromites:		
(A) Iron bromide	—	—
(B) Chromous bromide	10%	—
(C) Other	33⅓%	—
28.34 Iodides, oxyiodides, iodates and periodates:		
(A) Copper iodide	—	—
(B) Barium periodate	10%	—
(C) Calcium sodium iodide	10%	—
(D) Other	33⅓%	—
28.35 Sulphides; polysulphides:		
(A) Sulphides:		
(1) Ammonium sulphide; ammonium hydrogen sulphide	10%	—
(2) Antimony pentasulphide; antimony trisulphide	20%	—
(3) Barium sulphide	10%	—
(4) Cadmium sulphide	20%	—
(5) Calcium sulphide; calcium hydrogen sulphide	10%	—
(6) Copper sulphide	10%	—
(7) Ferrous sulphide	10%	—
(8) Lead sulphide	10%	—
(9) Mercuric sulphide:		
(*a*) Red	20%	—
(*b*) Other	10%	—
(10) Sodium sulphide, other than analytical reagent quality; sodium hydrogen sulphide	10%	—
(11) Zinc sulphide	20%	—
(12) Other	33⅓%	—
(B) Polysulphides	10%	—
28.36 Dithionites, including those stabilised with organic substances; sulphoxylates:		
(A) Zinc dithionite	10%	—
(B) Other	33⅓%	—
28.37 Sulphites and thiosulphates:		
(A) Aluminium thiosulphate	10%	—
(B) Calcium sulphite; calcium hydrogen sulphite	10%	—
(C) Sodium sulphite, other than analytical reagent quality; sodium hydrogen sulphite (aqueous solution)	10%	—
(D) Sodium thiosulphate, other than photographic quality	10%	—
(E) Other	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.38 Sulphates (including alums) and persulphates:		
(A) Sulphates (including alums):		
(1) Aluminium ammonium sulphate and aluminium potassium sulphate, other than pharmaceutical quality; aluminium sodium sulphate; aluminium sulphate, other than analytical reagent quality	£2 per ton	—
(2) Ammonium cobalt sulphate	10%	—
(3) Barium sulphate, other than pharmaceutical quality	20%	—
(4) Calcium sulphate	20%	—
(5) Chromic sulphate; chromic potassium sulphate	10%	—
(6) Copper sulphate, other than analytical reagent quality; copper magnesium sulphate	10%	—
(7) Ferric magnesium sulphate	10%	—
(8) Gallium sulphate	10%	—
(9) Iron sulphate, other than pharmaceutical quality; iron sulphate, basic	10%	—
(10) Lead sulphate	10%	—
(11) Lead sulphate, basic	20%	—
(12) Lithium potassium sulphate	10%	—
(13) Magnesium sulphate, other than pharmaceutical quality; magnesium potassium sulphate	10%	—
(14) Manganese sulphate, other than analytical reagent quality	10%	—
(15) Potassium sodium sulphate	10%	—
(16) Potassium sulphate, other than analytical reagent quality	—	—
(17) Sodium sulphate, other than pharmaceutical quality; sodium hydrogen sulphate, other than analytical reagent quality	10%	—
(18) Zinc sulphate, other than pharmaceutical quality	10%	—
(19) Zirconyl sulphate	10%	—
(20) Other	33⅓%	—
(B) Persulphates	33⅓%	—
28.39 Nitrites and nitrates:		
(A) Calcium nitrate	—	—
(B) Ferric nitrate	10%	—
(C) Gallium nitrate	10%	—
(D) Lead nitrate, other than analytical reagent quality	10%	—
(E) Potassium nitrate:		
(1) Synthetic	10%	—
(2) Other than synthetic	—	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.39 Nitrites and nitrates—*contd.*		
(F) Sodium nitrate:		
(1) Synthetic	£4 per ton	—
(2) Other than synthetic	—	—
(G) Sodium nitrite, other than analytical reagent quality	£4 per ton	—
(H) Stannic nitrate	10%	—
(IJ) Other	33⅓%	—
28.40 Phosphites, hypophosphites and phosphates:		
(A) Aluminium metaphosphate	10%	—
(B) Ammonium cobalt phosphate	20%	—
(C) *di*Ammonium hydrogen orthophosphate, other than analytical reagent quality; *tetra*ammonium pyrophosphate	£4 per ton	—
(D) Ammonium zinc phosphate	10%	—
(E) Antimony phosphate	10%	—
(F) Cadmium metaphosphate; *di*cadmium pyrophosphate	10%	—
(G) *tri*Calcium diorthophosphate	10%	—
(H) Calcium hydrogen orthophosphate	10%	—
(IJ) Calcium hydroxyphosphate	10%	—
(K) Calcium magnesium phosphate	10%	—
(L) Calcium metaphosphate; *di*calcium pyrophosphate	10%	—
(M) Calcium tetrahydrogen diorthophosphate, other than baking powder quality	10%	—
(N) Chromium metaphosphate	10%	—
(O) Ferric sodium phosphate	10%	—
(P) Magnesium dihydrogen pyrophosphate	10%	—
(Q) *tri*Potassium orthophosphate; *penta*potassium triphosphate	10%	—
(R) *di*Sodium hydrogen orthophosphate, other than pharmaceutical quality	£1 15s. per ton	—
(S) *tri*Sodium orthophosphate	£2 10s. per ton	—
(T) Other	33⅓%	—
28.41 Arsenites and arsenates:		
(A) Antimony arsenate	10%	—
(B) Barium arsenite; barium arsenate	10%	—
(C) Bismuth arsenate	10%	—
(D) Copper arsenite; copper lead arsenate	10%	—
(E) Lead arsenite; lead arsenate	10%	—
(F) Sodium arsenite; sodium arsenate, other than analytical reagent quality	10%	—
(G) Other	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.42 Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:		
(A) Aluminium carbonate	10%	—
(B) Ammonium copper carbonate	10%	—
(C) Barium carbonate, other than analytical reagent quality	20%	—
(D) Calcium carbonate, other than analytical reagent quality	10%	—
(E) Chromous carbonate	10%	—
(F) Copper carbonate, basic	20%	—
(G) Ferrous carbonate	10%	—
(H) Lead carbonate	10%	—
(IJ) Lead carbonate, basic	20%	—
(K) Potassium carbonate, other than analytical reagent quality	—	—
(L) Sodium carbonate, other than analytical reagent quality; sodium hydrogen carbonate, other than pharmaceutical quality; sodium percarbonate; sodium sesquicarbonate	10%	—
(M) Zinc carbonate	10%	—
(N) Other	33⅓%	—
28.43 Cyanides and complex cyanides:		
(A) Aluminium thiocyanate	10%	—
(B) Ammonium reineckate	10%	—
(C) Barium thiocyanate	10%	—
(D) Calcium cyanide; calcium ferrocyanide; calcium potassium ferrocyanide	10%	—
(E) Copper sodium cyanide; copper thiocyanate	10%	—
(F) Ferric ferrocyanide	20%	—
(G) Ferrous ferricyanide	20%	—
(H) Magnesium ferrocyanide	10%	—
(IJ) Potassium cyanide and potassium ferrocyanide, other than analytical reagent quality; potassium zinc ferrocyanide	10%	—
(K) Sodium cyanide; sodium ferrocyanide; sodium zinc cyanide	10%	—
(L) Strontium thiocyanate	10%	—
(M) Zinc ferrocyanide	10%	—
(N) Other	33⅓%	—
28.44 Fulminates and cyanates	33⅓%	—
28.45 Silicates; commercial sodium and potassium silicates:		
(A) Barium silicate	33⅓%	—
(B) Cadmium silicate	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.45 Silicates, etc.—*contd.*		
(C) Chromium silicate	33⅓%	—
(D) Cobalt silicate	33⅓%	—
(E) Copper silicate	33⅓%	—
(F) Lead silicate	33⅓%	—
(G) Magnesium silicate	33⅓%	—
(H) Manganese silicate	33⅓%	—
(IJ) Nickel silicate	33⅓%	—
(K) Strontium silicate	33⅓%	—
(L) Zinc silicate	33⅓%	—
(M) Other	10%	—
28.46 Borates and perborates:		
(A) Cadmium borate	10%	—
(B) Calcium perborate	10%	—
(C) Cobalt borate	10%	—
(D) Ferric borate	10%	—
(E) Manganese borate	10%	—
(F) Potassium pentaborate	10%	—
(G) Sodium borates:		
(1) Sodium metaborate	33⅓%	—
(2) *di*Sodium tetraborate of a purity not less than 99 per cent. calculated on the anhydrous product	20%	—
(3) Other	10%	—
(H) Sodium perborate	10%	—
(IJ) Zinc borate	10%	—
(K) Other	33⅓%	—
28.47 Salts of metallic acids (for example, chromates, permanganates, stannates):		
(A) Aluminium chromate	10%	—
(B) Ammonium perrhenate	10%	—
(C) Barium stannate; barium titanate; barium zirconate	10%	—
(D) Cadmium dichromate	10%	—
(E) Caesium chromate; caesium dichromate	10%	—
(F) Calcium stannate; calcium titanate; calcium zirconate	10%	—
(G) Chromium chromate	10%	—
(H) Cobalt aluminate; cobalt zincate	20%	—
(IJ) Copper zinc chromate	10%	—
(K) Lead chromate; lead chromate, basic; lead titanate	20%	—
(L) Lead dichromate; lead zirconate	10%	—
(M) Lithium tungstate	10%	—
(N) Magnesium stannate; magnesium titanate; magnesium zirconate	10%	—
(O) Potassium dichromate, other than analytical reagent quality	10s. per cwt.	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.47 Salts of metallic acids, etc.—*contd.*		
(P) Potassium manganate; potassium perrhenate	10%	—
(Q) Rubidium dichromate	10%	—
(R) Sodium aluminate; sodium chromate; sodium manganate; sodium permanganate; sodium stannate; sodium titanate; sodium zincate	10%	—
(S) Sodium dichromate	8s. per cwt.	—
(T) Strontium stannate; strontium titanate; strontium zirconate	10%	—
(U) Zinc chromate; zinc tetroxychromate	20%	—
(V) Other	33⅓%	—
28.48 Other salts and peroxysalts of inorganic acids, but not including azides:		
(A) Salts of inorganic acids:		
(1) Aluminium selenate; aluminium potassium selenate; aluminium sulphamate; aluminium telluride	10%	—
(2) Ammonium sulphamate	10%	—
(3) Barium selenite	10%	—
(4) Caesium iodobismuthate	10%	—
(5) Calcium selenate	10%	—
(6) Copper sulphamate	10%	—
(7) Ferrous selenate	10%	—
(8) Lead sulphamate	10%	—
(9) Magnesium selenate	10%	—
(10) Manganese sulphamate	10%	—
(11) Potassium thioantimonate; potassium tetrathionate	10%	—
(12) Sodium hydrogen selenite; sodium sulphamate; sodium thiostannate	10%	—
(13) Strontium selenate	10%	—
(14) Zinc selenite	10%	—
(15) Other	33⅓%	—
(B) Peroxysalts of inorganic acids	10%	—
VI. Miscellaneous		
28.49 Colloidal precious metals; amalgams of precious metals; albuminates, proteinates, tannates and similar compounds of precious metals, whether or not chemically defined; other salts and compounds, inorganic or organic, of precious metals:		
(A) Colloidal precious metals	10%	—
(B) Amalgams of precious metals	10%	—
(C) Other:		
(1) Silver chloride and silver sulphide of purity of less than 95 per cent., excluding moisture	10%	—
(2) Other	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.50 Radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic, of such elements or isotopes, whether or not chemically defined:		
(A) Radium compounds	—	—
(B) Other	33⅓%	—
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	33⅓%	—
28.52 Salts and other compounds, inorganic or organic, of thorium, of uranium, of rare earth metals, of yttrium or of scandium; inter-mixtures of such salts and compounds	33⅓%	—
28.53 Liquid air	10%	—
28.54 Hydrogen peroxide	10%	—
28.55 Phosphides:		
(A) Calcium phosphide	10%	—
(B) Iron phosphide	10%	—
(C) Other	33⅓%	—
28.56 Carbides (for example, silicon carbide, boron carbide, metallic carbides):		
(A) Calcium carbide	—	—
(B) Silicon carbide	—	—
(C) Molybdenum carbide	33⅓%	—
(D) Vanadium carbide	33⅓%	—
(E) Other	10%	—
28.57 Hydrides, nitrides and azides, silicides and borides:		
(A) Aluminium lithium hydride; aluminium nitride	10%	—
(B) Barium azide	10%	—
(C) Boron nitride	10%	—
(D) Calcium hydride; calcium silicide; calcium boride	10%	—
(E) Chromium boride	10%	—
(F) Lithium hydride	10%	—
(G) Niobium hydride	10%	—
(H) Potassium borohydride	10%	—
(IJ) Sodium hydride; sodium borohydride	10%	—
(K) Tantalum hydride	10%	—
(L) Titanium hydride; titanium nitride; titanium boride	10%	—
(M) Zirconium hydride; zirconium boride	10%	—
(N) Other	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
28.58 Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals:		
(A) Amalgams	10%	—
(B) Boron phosphate	10%	—
(C) Calcium cyanamide	—	—
(D) Cyanamide	10%	—
(E) Lead cyanamide	20%	—
(F) Thiophosgene	10%	—
(G) Water, distilled, conductivity or of similar purity	10%	—
(H) Other	33⅓%	—

Chapter 29: *Organic Chemicals*

Notes

1. Except in so far as the context otherwise requires, the headings of this Chapter are to be taken to apply only to:

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

(*b*) Mixtures of two or more isomers of the same organic compound, whether or not containing impurities;

(*c*) The products of headings Nos. 29.38 to 29.42 inclusive or of heading No. 29.44, whether or not chemically defined;

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

(*e*) Products mentioned in (*a*), (*b*) or (*c*) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the 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 containing an added stabiliser necessary for their preservation or transport;

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

2. This Chapter does not cover:

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

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

(*c*) Products of the distillation of coal, of mineral tars, of petroleum or of shale, and other products falling within Chapter 27;

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

(*e*) Urea containing not more than 45 per cent. by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31);

(*f*) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes 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 cubic centimetres (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. In headings Nos. 29.03 to 29.05, 29.07 to 29.10 and 29.12 to 29.21 inclusive, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphohalogenated derivatives).

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

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, glycerol or sucrose with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.

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

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

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

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

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

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
I. Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29.01 Hydrocarbons:		
(A) " Hydrocarbon oils " as defined in Note 5 (*a*) to Chapter 27:		
(1) The following:	—	—
Benzene, other than analytical reagent quality		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
29.01 Hydrocarbons—*contd.*		
(A) (1) " Hydrocarbon oils ", etc.—*contd.*		
Dicyclopentadiene		
Heptane		
Hexane		
Indene		
Limonene		
2-Methylbutane		
n-Octadecane		
n-Octane		
Pentane		
Pinene		
Terpinolene		
Toluene		
Xylene, mixed isomers		
(2) Other	33⅓%	—
(B) Other:		
(1) The following:	10%	—
Anthracene		
Butane		
Ethane		
Ethylene		
Naphthalene		
Phenanthrene		
Propane		
(2) Methane	—	—
(3) Other	33⅓%	—
29.02 Halogenated derivatives of hydrocarbons:		
(A) Bromoethane	1s. 5d. per lb. or 33⅓%, whichever is the greater	1s. 5d. per lb.
(B) Chloroethane	£1 1s. 10d. per gallon or 33⅓%, whichever is the greater	£1 1s. 10d. per gallon
(C) Chloroform	4s. 4d. per lb. or 33⅓%, whichever is the greater	4s. 4d. per lb.
(D) Iodoethane	19s. per gallon or 33⅓%, whichever is the greater	19s. per gallon
(E) Other	33⅓%	—
29.03 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
II. Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29.04 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
(A) Chloral hydrate	1s. 9d. per lb. or 33⅓%, whichever is the greater	1s. 9d. per lb.
(B) Methanol, other than synthetic	10%	—
(C) Other	33⅓%	—
29.05 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
(A) Menthol, other than synthetic	5%	—
(B) Other	33⅓%	—
III. Phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29.06 Phenols and phenol-alcohols:		
(A) Cresol, mixed isomers	10%	—
(B) Phenol, other than synthetic or pharmaceutical quality	10%	—
(C) Other	33⅓%	—
29.07 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	33⅓%	—
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) Diethyl ether	£1 16s. 6d. per gallon or 33⅓%, whichever is the greater	£1 16s. 6d. per gallon
(B) Other	33⅓%	—
29.09 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
29.10 Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	33⅓%	—
V. Aldehyde-function compounds		
29.11 Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes	33⅓%	—
29.12 Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading 29.11	33⅓%	—
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) Camphor, natural or synthetic	10%	—
(B) Other	33⅓%	—
VII. Acids, acid anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives		
29.14 Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
(A) Ethyl acetate	2s. 7d. per lb. or 33⅓%, whichever is the greater	2s. 7d. per lb.
(B) Ethyl butyrate	£1 1s. 10d. per gallon or 33⅓%, whichever is the greater	£1 1s. 10d. per gallon
(C) Lead acetate; lead acetate, basic	25%	—
(D) Chromium acetate	10%	—
(E) Copper acetate, other than analytical reagent quality; copper acetate, basic	10%	—
(F) α-Ethylbutyric acid	10%	—
(G) Iron acetate	10%	—
(H) Sodium acetate, other than analytical reagent quality	10%	—
(IJ) Other	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
29.15 Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	33⅓%	—
29.16 Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
(A) Calcium tartrate	—	—
(B) Calcium gluconate	27½%	—
(C) Methyl-, ethyl- and propyl- *p*-hydroxybenzoate	25%	—
(D) Aluminium ammonium citrate	10%	—
(E) Antimony barium tartrate; antimony potassium tartrate; antimony strontium tartrate; antimony tartrate	10%	—
(F) Citric acid	10%	—
(G) Potassium dihydrogen citrate; *di*potassium hydrogen citrate	10%	—
(H) Potassium hydrogen tartrate	10%	—
(IJ) D-Tartaric acid	10%	—
(K) Other	33⅓%	—
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	33⅓%	—
29.18 Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	33⅓%	—
29.19 Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	33⅓%	—
29.20 Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	33⅓%	—
29.21 Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
IX. Nitrogen-function compounds		
29.22 Amine-function compounds	33⅓%	—
29.23 Single or complex oxygen-function amino-compounds:		
(A) 5-Nitro-2-*n*-propoxyaniline	33⅓%	—
(B) Aluminium glutamate	10%	—
(C) Glutamic acid hydrochloride	10%	—
(D) Sodium hydrogen glutamate	10%	—
(E) Other	33⅓%	—
29.24 Quaternary ammonium salts and hydroxides, including lecithins and other phosphoamino-lipins:		
(A) Lecithins and other phosphoamino-lipins	10%	—
(B) Other	33⅓%	—
29.25 Amide-function compounds:		
(A) Urea	25%	—
(B) Dulcin	33⅓%	—
(C) Other	33⅓%	—
29.26 Imide-function compounds and imine-function compounds:	33⅓%	—
(A) Saccharin and its salts		
(B) Other		
29.27 Nitrile-function compounds:		
(A) Dicyandiamide	—	—
(B) Other	33⅓%	—
29.28 Diazo-, azo- and azoxy-compounds	33⅓%	—
29.29 Organic derivatives of hydrazine or of hydroxylamine	33⅓%	—
29.30 Compounds with other nitrogen-functions:	33⅓%	—
(A) Calcium cyclamate		
(B) Sodium cyclamate		
(C) Other		
X. Organic-inorganic compounds and heterocyclic compounds		
29.31 Organo-sulphur compounds	33⅓%	—
29.32 Organo-arsenic compounds	33⅓%	—
29.33 Organo-mercury compounds	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
29.34 Other organo-inorganic compounds	33⅓%	—
29.35 Heterocyclic compounds, including nucleic acids:		
(A) Amidopyrin	10%	—
(B) Catechin	10%	—
(C) Haemin	10%	—
(D) Nucleic acids	10%	—
(E) Pyrrole	10%	—
(F) Other	33⅓%	—
29.36 Sulphonamides	33⅓%	—
29.37 Lactones and lactams; sultones and sultams:		
(A) Santonin	10%	—
(B) Other	33⅓%	—
XI. Provitamins, vitamins, hormones and enzymes, natural or reproduced by synthesis		
29.38 Provitamins and vitamins, natural or reproduced by synthesis, and derivatives thereof used primarily as vitamins; concentrates and intermixtures of the foregoing, whether or not in any solvent:		
(A) Natural vitamin concentrates	10%	—
(B) Vitamin A, whether or not in a solvent	10%	—
(C) Other	33⅓%	—
29.39 Hormones, natural or reproduced by synthesis, and derivatives thereof used primarily as hormones:		
(A) Insulin and its salts	—	—
(B) Chorionic gonadotrophin; serum gonadotrophin	10%	—
(C) Corticotrophin; thyrotrophin	10%	—
(D) Other	33⅓%	—
29.40 Enzymes	10%	—
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) Aesculin	33⅓%	—
(B) Aloin	33⅓%	—
(C) Amygdalin	33⅓%	—
(D) Colocynthin	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
29.41 Glycosides, etc.—*contd.*		
(E) Digitalin	33⅓%	—
(F) Digitonin	33⅓%	—
(G) Digitoxin	33⅓%	—
(H) Digoxin	33⅓%	—
(IJ) Ouabain	33⅓%	—
(K) Phloridzin	33⅓%	—
(L) Rutin	33⅓%	—
(M) Salicin	33⅓%	—
(N) Salicylaldehyde glucoside	33⅓%	—
(O) Sinigrin	33⅓%	—
(P) Other	10%	—
29.42 Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:		
(A) Caffeine and its salts	25%	—
(B) Theobromine and its salts	25%	—
(C) Emetine and its salts	20%	—
(D) Nicotine; nicotine sulphate	20%	—
(E) Quinine sulphate of vegetable origin	10%	—
(F) Other:		
(1) Chemically defined compounds	33⅓%	—
(2) Other	10%	—
XIII. Other organic compounds		
29.43 Sugars, chemically pure, other than sucrose:		
(A) Fructose	—	—
(B) Glucose:		
(1) Pure medicinal or bacteriological	33⅓%	—
(2) Other	—	—
(C) Lactose	3d. per lb.	—
(D) Other	33⅓%	—
29.44 Antibiotics	33⅓%	—
29.45 Other organic compounds:		
(A) Quassin	10%	—
(B) Sodium antimonylgluconate	10%	—
(C) Other	33⅓%	—

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 (heading No. 33.06); or

(*c*) Medicated soap of all kinds (heading No. 34.01).

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 other 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 constituents which have been mixed or compounded together for such uses;

(*e*) Dental alloys, dental cements and other dental fillings; and

(*f*) First-aid boxes and kits.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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	10%	—
30.02 Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
30.03 Medicaments (including veterinary medicaments):		
(A) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses:		
(1) **Insulin** preparations	—	—
(2) Products not included above containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and be chargeable with import duty amounting to 25% or more of the value of the constituent	10% or such greater rate as is equal to the amount or aggregate amount of the duty so chargeable on such constituents	—
(3) Other	10%	—
(B) Unmixed products put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes	The rate applicable to the products when not put up in measured doses or in forms or in packings of a kind sold by retail	The rate applicable to the products when not put up in measured doses or in forms or in packings of a kind sold by retail
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:		
(A) **Wadding:**		
(1) Of cellulose	16⅔%	—
(2) Of other materials:		
(*a*) Containing man-made fibres	9d. per lb. of man-made fibres or 10%, whichever is the greater	7½d. per lb. of man-made fibres
(*b*) Not containing man-made fibres	10%	—
(B) Other	20%	—
30.05 Other pharmaceutical goods:		
(A) **First-aid boxes** and kits; **dental alloys**, dental cements and dental fillings	20%	—
(B) Other	10%	—

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 per cent. by weight of nitrogen;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Ammonium sulphonitrate, whether or not pure;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Calcium nitrate containing not more than 16 per cent. by weight of nitrogen;
- (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
- (vii) Calcium cyanamide containing not more than 25 per cent. by weight of nitrogen, whether or not treated with oil;
- (viii) Urea containing not more than 45 per cent. by weight of nitrogen.

(*b*) Fertilisers consisting of any of the goods described in (*a*) above, but without quantitative criteria, mixed together.

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

(*d*) Liquid fertilisers consisting of the goods of sub-paragraphs 1 (*a*) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or 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 per cent. by weight of fluorine.

(*b*) Fertilisers consisting of any of the goods described in (*a*) above, but without quantitative criteria, mixed together.

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

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

(*a*) Goods which answer to one or other of the descriptions given below:
- (i) Crude natural potassium salts (for example, carnallite, kainite and 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 per cent. by weight of K_2O;
- (v) Magnesium sulphate-potassium sulphate containing not more than 30 per cent. by weight of K_2O.

(*b*) Fertilisers consisting of any of the goods described in (*a*) above, but without quantitative criteria, mixed together.

4. Ammonium phosphates containing not less than 6 milligrams of arsenic per kilogram are to be classified in heading No. 31.05.

5. For the purposes of the quantitative criteria specified in Notes 1 (*a*), 2 (*a*), 3 (*a*) and 4 above, the calculation is to be made on the dry anhydrous product.

6. This Chapter does not cover:
(*a*) Animal blood;
(*b*) Separate chemically defined compounds (other than those answering to the descriptions in Note 1 (*a*), 2 (*a*), 3 (*a*) or 4 above); or
(*c*) Cultured potassium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
31.01 Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	10%	—
31.02 Mineral or chemical fertilisers, nitrogenous:		
(A) **Calcium cyanamide; calcium nitrate; sodium nitrate, natural**	—	—
(B) **Ammonium sulphate** (analytical reagent quality)	33⅓%	—
(C) **Urea,** whether or not mixed with chalk, gypsum or other inorganic non-fertilising substances or in an aqueous or ammonia solution	25%	—
(D) **Ammonium nitrate**	20%	—
(E) Other	£4 per ton	—
31.03 Mineral or chemical fertilisers, phosphatic:		
(A) **Superphosphates**	17½%	—
(B) Other	10%	—
31.04 Mineral or chemical fertilisers, potassic:		
(A) **Potassium chloride** (analytical reagent quality)	33⅓%	—
(B) Other	—	—
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 kilograms:		
(A) Other fertilisers:		
(1) **Ammonium dihydrogen orthophosphate; *di*ammonium dihydrogen pyrophosphate; *tri*ammonium orthophosphate**	33⅓%	—
(2) **Fertilisers** consisting solely of two or more **potassic fertilising salts** or of **natural potassium nitrate and natural sodium nitrate**	—	—
(3) Other	£4 per ton	—
(B) Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kilograms:		
(1) **Ammonium dihydrogen orthophosphate; *di*ammonium dihydrogen pyrophosphate; *tri*ammonium orthophosphate**	33⅓%	—
(2) **Ammonium sulphate** (analytical reagent quality)	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
31.05 Other fertilisers, etc.—*contd.*		
(3) **Potassium chloride** (analytical reagent quality)	33⅓%	—
(4) **Urea**	25%	—
(5) **Ammonium nitrate**	20%	—
(6) **Superphosphates**	17½%	—
(7) **Calcium cyanamide; calcium nitrate; sodium nitrate, natural; potassic salts; fertilisers** consisting solely of two or more **potassic fertilising salts** or of **natural potassium nitrate and natural sodium nitrate**	—	—
(8) Other	10%	—

Chapter 32: *Tanning and Dyeing Extracts; Tannins and their Derivatives; Dyes Colours, Paints and Varnishes; Putty, Fillers and Stoppings; Inks*

Notes

1. This Chapter does not cover:

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

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

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

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

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

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

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

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

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
32.01 Tanning extracts of vegetable origin:		
(A) **Gambier** (extract from *Uncaria gambier*)	—	—
(B) Other	10%	—
32.02 Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	10%	—
32.03 Synthetic tanning substances ("Syntans"), whether or not mixed with natural tanning materials; artificial bates for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	10%	—
32.04 Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:		
(A) **Quercitron bark extract**	—	—
(B) Other	10%	—
32.05 Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:		
(A) **Natural indigo**	10%	—
(B) **Luminophores** consisting of synthetic organic dyestuffs (including pigment dyestuffs) dispersed or dissolved in artificial plastic material	20%	—
(C) **Synthetic organic dyestuffs** (including pigment dyestuffs) dispersed or dissolved in cellulose nitrate (plasticised or not)	20%	—
(D) Other	—	—
32.06 Colour lakes	20%	—
32.07 Other colouring matter; inorganic products of a kind used as luminophores:		
(A) **Other colouring matter:**		
(1) **Ultramarine blue**	15%	—
(2) Mixtures consisting wholly of inorganic substances, containing not less than 94 per cent. by weight of titanium dioxide	15%	—
(3) Mixtures containing not less than 85 per cent. by weight of antimony oxides expressed as antimony trioxide	£40 per ton or 25%, whichever is the greater	—
(4) Other	20%	—
(B) **Inorganic products of a kind used as luminophores:**		
(1) **Barium tungstate; calcium tungstate; magnesium tungstate**	33⅓%	—
(2) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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	20%	—
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 in forms or packings of a kind sold by retail:		
(A) " Hydrocarbon oils " as defined in Note 5 (*a*) to Chapter 27	—	—
(B) Other:		
(1) **Varnishes, lacquers, paints and enamels:**		
(*a*) **Pearl essence:**		
(i) Containing 5 per cent. or more by weight of guanine	—	—
(ii) Other	20%	—
(*b*) Preparations containing 50 per cent. or more by weight of siloxanes	—	—
(*c*) Other:	12½%	—
(i) Containing " light oils " as defined in Note 5 (*b*) to Chapter 27		
(ii) Other		
(2) **Dyes in forms or packings of a kind sold by retail:**		
(*a*) Synthetic organic dyestuffs	—	—
(*b*) Other	10%	—
(3) Goods referred to in Note 4 to this Chapter, other than varnishes:	10%	—
(*a*) Containing " light oils " as defined in Note 5 (*b*) to Chapter 27		
(*b*) Other		
(4) Other:	20%	—
(*a*) Containing " light oils " as defined in Note 5 (*b*) to Chapter 27		
(*b*) Other		
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	20%	—
32.11 Prepared driers	10%	—
32.12 Glaziers' putty; grafting putty; painters' fillings, stopping and sealing pastes, and similar pastes	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
32.13 Writing ink, printing ink and other inks:		
(A) Printing ink	12½%	—
(B) Drawing ink	15%	—
(C) Other	20%	—

Chapter 33: *Essential Oils and Resinoids; Perfumery, Cosmetics and Toilet Preparations*

Notes

1. This Chapter does not cover:

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

(*b*) Soap falling within heading No. 34.01; or

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

2. Heading No. 33.06 is to be taken to apply, *inter alia*, to products (whether or not mixed), other than those of heading No. 33.05, suitable for use as perfumery, cosmetics or toilet preparations, put up in packings of a kind sold by retail for such use.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
33.01 Essential oils (terpeneless or not); concretes and absolutes; resinoids:		
(A) Essential oils:		
(1) The following oils, not terpeneless:	—	—
Aniseed		
Attar (otto) of rose		
Bergamot		
Brown camphor		
Cananga		
Cassia		
Chenopodii		
Copaiba		
Geranium		
Lavandin		
Lavender		
Lemon		
Mandarin (tangerine)		
Neroli		
Peppermint		
Petitgrain		
Rosewood (bois de rose)		
Spike lavender		
Vetiver (cuscus)		
Ylang-ylang		
(2) Hop oil	—	—
(3) Lime oil	25%	—
(4) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
33.01 Essential oils, etc.—*contd.*		
(B) Concretes and absolutes; resinoids:		
(1) Jasmin Lavandin Lavender Mimosa Mousse de chêne Orange flowers Rose Violet leaf (vert de violet)	—	—
(2) Other	10%	—
33.02 Terpenic by-products of the deterpenation of essential oils	10%	—
33.03 Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	10%	—
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:		
(A) Containing synthetic organic chemicals or natural isolates of essential oils	10%, or 33⅓% of the value of the synthetic organic chemicals or natural isolates, whichever is the greater	—
(B) Other	10%	—
33.05 Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	15%	—
33.06 Perfumery, cosmetics and toilet preparations:		
(A) Perfumed spirits:	—	—
(1) In cask: (*a*) If warehoused 3 years or more (*b*) If warehoused 2 and less than 3 years (*c*) If not warehoused, or warehoused less than 2 years		
(2) In bottle: (*a*) If warehoused 3 years or more (*b*) If warehoused 2 and less than 3 years (*c*) If not warehoused, or warehoused less than 2 years		
(B) Bath salts and essences	25%	—
(C) Dental plate fixative preparations	10%	—
(D) Other	15%	—

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

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

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

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

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

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

The heading is to be taken not to apply to:

(*a*) Waxes falling within heading No. 27.13; or

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
34.01 Soap, including medicated soap:		
(A) **Shaving soap**	15%	—
(B) **Toilet soap**	25%	—
(C) Other kinds:		
(1) **Soap flakes; soft soap**	15%	—
(2) **Hard soap** (not including abrasive soap) in blocks, bars, tablets or similar forms	10%	—
(3) Other	20%	—
34.02 Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap	10%	—
34.03 Lubricating preparations consisting of mixtures of oils or fats or of mixtures with a basis of oils or fats, but not including preparations containing 70 per cent. or more by weight of petroleum or shale oils:		
(A) Containing 50 per cent. or more by weight of siloxanes	—	—
(B) Other:	10%	—
(1) Containing " light oils " as defined in Note 5 (*b*) to Chapter 27		
(2) Other		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
34.04 Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents	10%	—
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:	10%	—
(A) Containing "light oils" as defined in Note 5 (*b*) to Chapter 27		
(B) Other		
34.06 Candles, tapers, night-lights and the like	20%	—
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:		
(A) Modelling pastes put up for children's amusement	25%	—
(B) Other	10%	—

Chapter 35: *Albuminoidal Substances; Glues*

Note

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).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
35.01 Casein, caseinates and other casein derivatives; casein glues	10%	—
35.02 Albumins, albuminates and other albumin derivatives	10%	—
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; fish glues; isinglass:		
(A) Gelatin derivatives; isinglass	10%	—
(B) Gelatin and glue	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
35.04 Peptones and other protein substances and their derivatives; hide powder, whether or not chromed	10%	—
35.05 Dextrins and dextrin glues; soluble or roasted starches; starch glues	10%	—
35.06 Prepared glues, not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of one kilogram:		
(A) Products put up for sale by retail as glues in packages not exceeding a net weight of one kilogram:		
(1) Pastes and mucilages put up as stationery	15%	—
(2) Other	20%	—
(B) Other prepared glues	20%	—

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, liquid butane) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cubic centimetres; and

(*c*) Resin torches, firelighters and the like.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
36.01 Propellent powders	10%	—
36.02 Prepared explosives, other than propellent powders	10%	—
36.03 Mining, blasting and safety fuses	20%	—
36.04 Percussion and detonating caps; igniters; detonators	20%	—
36.05 Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets):		
(A) Bengal matches	—	—
(B) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
36.06 Matches (excluding Bengal matches):	—	—
(A) In containers in which there are not more than 30 matches		
(B) In containers in which there are more than 30 matches		
36.07 Ferro-cerium and other pyrophoric alloys in all forms	10%	—
36.08 Other combustible preparations and products:		
(A) " Hydrocarbon oils " as defined in Note 5 (*a*) to Chapter 27	—	—
(B) Metaldehyde and hexamethylenetetramine	33⅓%	—
(C) Other	10%	—

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
37.01 Plates, sensitised, unexposed, of glass or other materials (including film in the flat)	24%	—
37.02 Film in rolls, sensitised, unexposed, perforated or not:		
(A) Of a length of 12 feet or more	⅛d. per linear foot	⅜d. per linear foot
	for film of a width of 35 millimetres, and for other film a rate decreased or increased in proportion to the extent to which the width of the film is less or greater than 35 millimetres	
(B) Of a length less than 12 feet	24%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
37.03 Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	24%	—
37.04 Sensitised plates and film, exposed but not developed, negative or positive	—	—
37.05 Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive:		
(A) **Microfilm,** being film for optical projection, consisting wholly of microphotographs of books, publications or other documents, other than trade advertising material	—	—
(B) **Aerial survey film** depicting only topographical features, of a kind suitable for use in making maps or charts	—	—
(C) **Plates and film** imported in a packet not exceeding 8 ounces in gross weight which does not form part of a larger consignment	—	—
(D) Other	10%	—
37.06 Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	—	—
37.07 Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive:		
(A) **Negative film**	—	—
(B) **Positive film:**		
(1) Film, without sound track of any description, in two or more lengths representing the same objects, imported together and designed for use as a set, each complementary to the other or others, in the production of a coloured film	—	—
(2) Other	1d. per linear foot	⅔d. per linear foot
	for film of a width not greater than 35 millimetres, and for other film a rate increased in proportion to the extent to which the width is greater than 35 millimetres	
37.08 Chemical products and flash light materials, of a kind and in a form suitable for use in photography	15%	—

Chapter 38: *Miscellaneous Chemical Products*

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); activated carbon (decolourising, depolarising or adsorbent) (heading No. 38.03);

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

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

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

(*b*) Medicaments (heading No. 30.03).

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

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

(*b*) Fusel oil;

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

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

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

(*f*) Plasters specially prepared for use in dentistry.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
38.01 Artificial graphite; colloidal graphite, other than suspensions in oil	10%	—
38.02 Animal black (for example, bone black and ivory black), including spent animal black	10%	—
38.03 Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products:		
(A) Activated carbon, not being of animal origin	33⅓%	—
(B) Other	10%	—
38.04 Ammoniacal gas liquors and spent oxide produced in coal gas purification	10%	—
38.05 Tall oil	10%	—
38.06 Concentrated sulphite lye	10%	—
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) " Hydrocarbon oils " as defined in Note 5 (*a*) to Chapter 27	—	—
(B) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) " Hydrocarbon oils " as defined in Note 5 (*a*) to Chapter 27	—	—
(B) Other:		
(1) **Rosin and resin acids**	—	—
(2) **Disproportionated, hydrogenated, polymerised or oxidised rosin and resin acids**	—	—
(3) Other	10%	—
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	10%	—
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	10%	—
38.11 Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers):		
(A) Unmixed products put up in forms or packings for sale by retail	The rate applicable to the products when not put up as mentioned in this heading	The rate applicable to the products when not put up as mentioned in this heading
(B) Other:		
(1) Products containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and be chargeable with import duty amounting to 25 per cent. or more of the value of the constituent:	10% or such greater rate as is equal to the amount or aggregate amount of the duty so chargeable on such constituents	—
(*a*) Containing "light oils" as defined in Note 5 (*b*) to Chapter 27		
(*b*) Other		
(2) Other:	10%	—
(*a*) Containing "light oils" as defined in Note 5 (*b*) to Chapter 27		
(*b*) Other		
38.12 Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) **Soldering, brazing or welding powders and pastes consisting of metal and other materials**	20%	—
(B) Other	10%	—
38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:		
(A) Products containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and be chargeable with import duty amounting to 25 per cent. or more of the value of the constituent	10% or such greater rate as is equal to the amount or aggregate amount of the duty so chargeable on such constituents	—
(B) Other	10%	—
38.15 Prepared rubber accelerators	33⅓%	—
38.16 Prepared culture media for development of micro-organisms	10%	—
38.17 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	10%	—
38.18 Composite solvents and thinners for varnishes and similar products:		
(A) " Hydrocarbon oils " as defined in Note 5 (*a*) to Chapter 27	—	—
(B) Other:		
(1) Products containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and be chargeab e with import duty amounting to 25 per cent. or more of the value of the constituent:	10% or such greater rate as is equal to the amount or aggregate amount of the duty so chargeable on such constituents	—
(*a*) Containing " light oils " as defined in Note 5 (*b*) to Chapter 27		
(*b*) Other		
(2) Other:	10%	—
(*a*) Containing " light oils " as defined in Note 5 (*b*) to Chapter 27		
(*b*) Other		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) " Hydrocarbon oils " as defined in Note 5 (*a*) to Chapter 27	—	—
(B) **Getters** and the like for vacuum tubes	33⅓%	—
(C) **Compounded extenders** for paints	20%	—
(D) **Silicon alloys** containing not less than 90 per cent. by weight of silicon	—	—
(E) Mixtures containing 50 per cent. or more by weight of **siloxanes**	—	—
(F) Other:		
(1) Products and preparations containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and be chargeable with import duty amounting to 25 per cent. or more of the value of the constituent:	10% or such greater rate as is equal to the amount or aggregate amount of the duty so chargeable on such constituents	—
(*a*) Containing "light oils" as defined in Note 5 (*b*) to Chapter 27		
(*b*) Other		
(2) Other:	10%	—
(*a*) Containing "light oils" as defined in Note 5 (*b*) to Chapter 27		
(*b*) Other		

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*) Man-made fibres (Section XI) or articles thereof;

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

(*h*) Imitation jewellery falling within heading No. 71.16;

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

(*k*) Parts of vehicles or aircraft (Section XVII);

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

(*m*) Goods falling within Chapter 91 (for example, clocks, watches and parts thereof);

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

(*o*) Furniture or parts of furniture (Chapter 94);

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

(*q*) Toys, games or sports requisites (Chapter 97); or

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

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

(*a*) Artificial plastics including artificial resins;

(*b*) Silicones;

(*c*) Resols, liquid polyisobutylene, and similar artificial polymers of very high molecular weight.

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

(*a*) Liquid or pasty, including emulsions, dispersions and solutions (but not including solutions in which the weight of the volatile organic solvent exceeds 50 per cent. of the weight of the solution);

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

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

(*d*) Plates, sheets, strip, film and foil, whether or not printed or otherwise surface worked but not cut to shape or otherwise worked, and rectangular articles cu therefrom, not further worked;

(*e*) Waste and scrap.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) Silicones consisting of one or more siloxanes or containing 50 per cent. or more by weight of siloxanes	—	—
(B) Melamine-formaldehyde	33⅓%	—
(C) Phenoplast and aminoplast moulding powders and laminates	20%	—
(D) Other:	10%	—
(1) Containing " light oils " as defined in Note 5 (*b*) to Chapter 27		
(2) Other		
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) " Hydrocarbon oils " as defined in Note 5 (*a*) to Chapter 27	—	—
(B) Other	10%	—
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) Cellulose acetate:		
(1) Not plasticised or otherwise compounded	33⅓%	—
(2) Other:		
(*a*) Photographic (including cinematograph) film base	1s. 2d. per lb. or 10%, whichever is the greater	—
(*b*) Other	9d. per lb. or 10%, whichever is the greater	—
(B) Cellulose ethers, not plasticised or otherwise compounded	33⅓%	—
(C) Cellulose nitrate (collodion cotton)	20%	—
(D) Transparent wrapping	20%	—
(E) Vulcanised fibre	12½%	—
(F) Other	10%	—
39.04 Hardened proteins (for example, hardened casein and hardened gelatin)	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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)	10%	—
39.06 Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn:		
(A) Heparin	33⅓%	—
(B) Other	10%	—
39.07 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:		
(A) Clock and watch glasses	33⅓%	22⅔%
(B) Objects of personal adornment	25%	—
(C) Articles of apparel and clothing accessories	20%	—
(D) Lighting appliances and fittings	20%	—
(E) Bobbins, cones, cops, cores, spools and similar supports, of a kind used on textile machinery	20%	—
(F) Beads and bead trimmings:		
(1) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	—	—
(2) Other	15%	—
(G) Other	10%	—

Chapter 40: *Rubber, Synthetic Rubber, Factice, and Articles thereof*

Notes

1. Except where the context otherwise requires, throughout this Schedule the expression " rubber " means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthtice 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 elastic fabric or articles thereof;

(*b*) Textile hosepiping and similar textile tubing, waterproofed by internal coating with rubber;

(*c*) Woven textile fabrics (other than the goods of heading No. 40.06 or 40.10) impregnated, coated, covered or laminated with rubber:

(i) Weighing not more than one and a half kilograms per square metre; or

(ii) Weighing more than one and a half kilograms per square metre and containing more than 50 per cent. by weight of textile material;

and articles of those fabrics;

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

(*e*) Bonded fibre fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, containing more than 50 per cent. by weight of textile material, and articles thereof;

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

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

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

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

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

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

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

(*e*) Toys, games or other articles falling within Chapter 97; or

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

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

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

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

5. Headings Nos. 40.01 and 40.02 are to be taken not to apply to rubber containing fillers, reinforcing agents, plasticisers, vulcanising agents, accelerators or colouring matter, or to mixtures of natural rubber with synthetic rubber or to other mixtures of different kinds of rubber. However, heading No. 40.02 is to be taken to include synthetic rubber to which mineral oils have been added before coagulation, and also to synthetic rubber containing preservatives or to which colouring matter has been added solely to facilitate identification.

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

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

8. For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

9. In headings Nos. 40.05, 40.08 and 40.15, the expressions " plates ", " sheets " and " strip " are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surfaced-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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
I. Raw rubber		
40.01 Natural rubber, balata, gutta-percha and similar natural gums, raw (including latex, whether or not stabilised):		
(A) Natural rubber (including rubber latex, whether or not stabilised); gutta-percha	—	—
(B) Other	10%	—
40.02 Synthetic rubber, including synthetic latex, whether or not stabilised; factice derived from oils	10%	—
40.03 Reclaimed rubber	10%	—
40.04 Waste, parings and powder, of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber:		
(A) Scrap tyres:		
(1) Wholly of rubber	—	—
(2) Other	20%	—
(B) Other	—	—
II. Unvulcanised rubber		
40.05 Plates, sheets and strip, of unvulcanised natural or synthetic rubber	10%	—
40.06 Unvulcanised natural or synthetic rubber in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, impregnated textile thread; unvulcanised natural or synthetic rubber adhesives on backings of any material including vulcanised rubber; rings and discs):		
(A) Blocks and similar bulk forms; rods, tubes and profile shapes	10%	—
(B) **Impregnated thread** of man-made fibres	20% plus 9d. per lb. of man-made fibres	§ths of the full rate
(C) Preparations containing "light oils" as defined in Note 5 (*b*) to Chapter 27	20%	—
(D) Other	20%	—
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	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
40.08 Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:		
(A) **Bonded fibre fabrics** containing more than 10 per cent. by weight of man-made fibres	22½% plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(B) Other:		
(1) Plates, sheets and strip, with a textile backing	17½%	—
(2) Other	10%	—
40.09 Piping and tubing, of unhardened vulcanised rubber	10%	—
40.10 Transmission, conveyor or elevator belts or belting, of vulcanised rubber:		
(A) Containing man-made fibres:		
(1) 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%
(2) 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%	20⅘%
(3) Where the value of the man-made fibre component does not exceed 5 per cent. of the aggregate of the values of all the components	12%	10%
(B) Not containing man-made fibres	10%	—
40.11 Rubber tyres, tyre cases, inner tubes and tyre flaps, for wheels of all kinds:		
(A) Suitable for **cycles** (not mechanically propelled)	33⅓%	—
(B) Suitable for **motor vehicles**	30%	20%
(C) Other	20%	—
40.12 Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	20%	—
40.13 Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:		
(A) **Gloves**	30%	—
(B) Other	20%	—
40.14 Other articles of unhardened vulcanised rubber:		
(A) Articles of stationery of the following types, viz. **bands and erasers**	15%	—
(B) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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	10%	—
40.16 Articles of hardened rubber (ebonite and vulcanite)	20%	—

SECTION VIII

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

Chapter 41: *Raw Hides and Skins (other than Furskins) and Leather*

Notes

1. This Chapter does not cover:

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

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

(*c*) Hides or skins with the hair on, raw, tanned or dressed (Chapter 43); 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, Chinese, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
41.01 Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool:		
(A) **Goat and kid skins**	10%	—
(B) Other hides and skins:		
(1) Split	10%	—
(2) Not split	—	—
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) **Box and willow calf, box and willow sides and other chrome tanned leather,** imported in skins or pieces weighing less than 4 lb. each	20%	—
(B) Other:		
(1) Dressed	15%	—
(2) Other	10%	—
41.03 Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:		
(A) Dressed	15%	—
(B) Other	10%	—
41.04 Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:		
(A) Dressed:		
(1) **Glacé kid,** being chrome tanned goat skin of smooth, polished finish	10%	—
(2) Other sorts	15%	—
(B) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
41.05 Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08:		
(A) Dressed	15%	—
(B) Other	10%	—
41.06 Chamois-dressed leather	15%	—
41.07 Parchment-dressed leather	15%	—
41.08 Patent leather and metallised leather:		
(A) Patent leather	7½%	—
(B) Metallised leather:		
(1) Chrome tanned calf, kip and hide leather, imported in skins or pieces weighing less than 4 lb. each	20%	—
(2) Other	15%	—
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	10%	—
41.10 Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	10%	—

Chapter 42: *Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and the like; Articles of Animal Gut (other than Silk-Worm Gut)*

Notes

1. This Chapter does not cover:

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

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

(*c*) String or net bags of Section XI;

(*d*) Articles falling within Chapter 64;

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

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

(*g*) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);

(*h*) Furniture or parts of furniture (Chapter 94);

(*ij*) Toys, games or sports requisites of Chapter 97; or

(*k*) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

2. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.

3. For the purposes of heading No. 42.03, the expression " articles of apparel and clothing accessories " is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
42.01 Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	20%	—
42.02 Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, haversacks, knapsacks, rucksacks, kitbags), handbags, wallets, purses, satchels, brief-cases, collar-boxes, dressing-cases, pouches, toilet-bags, tool-cases and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:		
(A) **Women's handbags and pochettes** of leather, material resembling leather, composition leather, artificial plastic sheeting or paperboard:		
(1) Without key locks and not exceeding 12 inches in length or width exclusive of the handle	1s. 6d. each or 15%, whichever is the greater	—
(2) Other	2s. 3d. each or 20%, whichever is the greater	—
(B) Other articles	20%	—
42.03 Articles of apparel and clothing accessories, of leather or of composition leather:		
(A) **Gloves**, including gloves of leather and furskin or of leather and artificial fur	30%	—
(B) Other articles:		
(1) Trimmed with furskin	30%	—
(2) Other	20%	—
42.04 Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes:		
(A) **Machinery belting** (including conveyor and elevator bands):		
(1) Over $\frac{1}{8}$ inch thick and not more than 24 inches wide:		
(*a*) Of a value less than £30 per cwt.	15%	—
(*b*) Of a value not less than £30 per cwt. but not exceeding £45 per cwt.	£4 10s. per cwt.	—
(*c*) Of a value exceeding £45 per cwt.	10%	—
(2) Other	15%	—
(B) Other articles	20%	—
42.05 Other articles of leather or of composition leather	20%	—
42.06 Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons:		
(A) Catgut and articles thereof	25%	—
(B) Other articles	10%	—

Chapter 43: *Furskins and Artificial Fur; Manufactures thereof*

Notes

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

2. This Chapter does not cover:

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

(*b*) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (*see* Note 1 (*c*) to that Chapter);

(*c*) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);

(*d*) Articles falling within Chapter 64;

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

(*f*) Toys, games or sports requisites of Chapter 97.

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

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

5. Throughout this Schedule 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).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
43.01 Raw furskins:		
(A) Rabbit skins, pulled	5%	—
(B) Goat and kid skins	10%	—
(C) Other	—	—
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 assembled in plates, crosses and similar forms	25%	—
(B) Other	15%	—
43.03 Articles of furskin	30%	—
43.04 Artificial fur and articles made thereof	20%	—

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*) Toys, games or sports requisites or other articles falling within Chapter 97;

(*p*) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

2. Unless the context otherwise requires, articles of wood, whether or not comprising accessories or parts of glass, marble or other materials, imported unassembled or disassembled are to be classified as such articles, provided that the components are imported at the same time.

3. In this Chapter, the expression " improved wood " means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

4. Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, " improved " wood or reconstituted wood as they apply to such articles of wood.

5. Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
44.01 Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	10%	—
44.02 Wood charcoal (including shell and nut charcoal), agglomerated or not	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
44.03 Wood in the rough, whether or not stripped of its bark or merely roughed down:		
(A) **Persimmon, hickory and cornel**	—	—
(B) **Pine, spruce and aspen** in logs not exceeding 50 inches in length and 12 inches in top diameter	—	—
(C) **Logs of gaboon mahogany (okoumé)** with the bark and not less than 10 feet in length and 2 feet in diameter	—	—
(D) **Pit-props and pit-poles**	—	—
(E) **Telegraph poles** not less than 20 feet in length, not less than 5 inches in top diameter and not less than 6 inches in diameter 5 feet from the butt end	—	—
(F) Other:		
(1) Of coniferous species	8s. per standard of 165 cu. ft.	—
(2) Of other species	10%	—
44.04 Wood, roughly squared or half-squared, but not further manufactured:		
(A) **Persimmon, hickory and cornel**	—	—
(B) **Pit-bars**	—	—
(C) Other:		
(1) Of coniferous species	8s. per standard of 165 cu. ft.	—
(2) Of other species	10%	—
44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres:		
(A) **Persimmon, hickory and cornel**	—	—
(B) **Halved pit-props and halved pit-bars**	—	—
(C) **Ash** in straight lengths of not less than 17 inches and not more than 108 inches, of uniform square cross-section of not less than $1\frac{1}{8}$ inches square and not more than $1\frac{3}{4}$ inches square	5%	—
(D) **Feather-edged boards:**		
(1) Of softwood	$7\frac{1}{2}$%	—
(2) Of other wood	15%	—
(E) **Blocks** of a length exceeding 18 inches but not exceeding 40 inches and of a sectional perimeter exceeding 18 inches but not exceeding 44 inches, roughly sawn to octagonal cross-section	$7\frac{1}{2}$%	—
(F) **Boxboards**	10%	—
(G) Other:		
(1) Of coniferous species	8s. per standard of 165 cu. ft.	—
(2) Of other species	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
44.06 Wood paving blocks	10%	—
44.07 Railway or tramway sleepers of wood:		
(A) Of coniferous species	8s. per standard of 165 cu. ft.	—
(B) Other	10%	—
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	10%	—
44.09 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; wood chips of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids:		
(A) Hoopwood	10%	—
(B) Other	20%	—
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	10%	—
44.11 Drawn wood; match splints; wooden pegs or pins for footwear	20%	—
44.12 Wood wool and wood flour:		
(A) Wood wool	£2 15s. per ton	—
(B) Wood flour	15%	—
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:		
(A) Softwood boards (other than boxboards)	7½%	—
(B) Hardwood flooring blocks, strips and friezes, planed and tongued and grooved, or planed and otherwise manufactured	17½%	—
(C) Other	10%	—
44.14 Veneer sheets and sheets for plywood (sawn, sliced or peeled), of a thickness not exceeding five millimetres, whether or not reinforced with paper or fabric	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
44.15 Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:		
(A) **Plywood, blockboard, laminboard and battenboard,** containing no material other than wood and bonding material	10%	—
(B) Other	20%	—
44.16 Cellular wood panels, whether or not faced with base metal	20%	—
44.17 "Improved" wood, in sheets, blocks or the like	10%	—
44.18 Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	20%	—
44.19 Wooden beadings and mouldings, including moulded skirting and other moulded boards	15%	—
44.20 Wooden picture frames, photograph frames, mirror frames and the like:		
(A) Carved	15%	—
(B) Other	20%	—
44.21 Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, unassembled or partly assembled:		
(A) Imported unassembled, and consisting of softwood boxboards:		
(1) Dove-tailed, mortised or tenoned at the ends	12½%	—
(2) Other	10%	—
(B) Other.	20%	—
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:		
(A) **Sections of cask-heads** not dowel-holed or pegged, and **cask-heads** consisting of a single circular sheet of wood	10%	—
(B) **Empty palm oil casks,** assembled, with staves not less than 39 inches and not more than 44 inches in length and heads not less than 34 inches and not more than 40 inches in diameter, which have been used to contain palm oil	10%	—
(C) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
44.23 Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):		
(A) **Hardwood parquet flooring panels,** assembled	17½%	—
(B) Other	15%	
44.24 Household utensils of wood:		
(A) **Bath trays, bread boards, butter patters, clothes horses, clothes pegs, egg cups, plate racks, platters and dishes, pots and jars, rolling pins, spoons, forks and salad servers, and washing boards**	17½%	—
(B) Other	20%	—
44.25 Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:		
(A) **Tools and tool bodies**	17½%	—
(B) **Tool handles:**		
(1) Fork, shovel and spade handles of the box or " D " type, whether riveted or not	—	—
(2) Other:		
(*a*) Of ash	10%	—
(*b*) Of other wood	15%	—
(C) **Boot and shoe lasts and trees** (including fillers):		
(1) Last blocks roughly shaped by sawing or turning, but not further manufactured	7½%	—
(2) Other	17½%	—
(D) Other	20%	—
44.26 Spools, cops, bobbins, sewing thread reels and the like, of turned wood:		
(A) **Sewing thread reels and reel blocks,** not exceeding 5 inches in length and 2½ inches in diameter, punched longitudinally	5%	—
(B) **Rough turned bobbin blocks,** not exceeding 6 inches in length and 3¼ inches in diameter at the ends and 1½ inches diameter in the barrel, punched longitudinally but not further manufactured	10%	—
(C) Other	20%	—
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:		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
44.27 Standard lamps, etc.—*contd.*		
(A) **Beads and bead trimming; statuettes and figures** of a kind used solely for ornamental or religious purposes, but not including articles of personal adornment; **carved pictures and wall plaques**	15%	—
(B) **Candlesticks**	17½%	—
(C) Other	20%	—
44.28 Other articles of wood:		
(A) **Pallets** of a kind used with fork lift trucks having two-tongue forks	—	—
(B) **Softwood boxboards**, other than those covered by headings Nos. 44.05, 44.13 and 44.21, not dove-tailed, mortised or tenoned at the ends	10%	—
(C) **Spring blind or shade rollers**, whether with brackets or laths or not, and whether in sets or not, and **rollers** therefor bored at one or both ends or further manufactured	10%	—
(D) **Stems of turned ash**, being straight lengths of not less than 18 inches and not more than 42 inches, of circular cross-section of diameter (uniform throughout the length) not less than 1⅛ inches and not more than 1 11/16 inches, not further prepared or manufactured	10%	—
(E) **Board** consisting of an inner layer of thin strips of wood or of blocks of wood not exceeding 1 inch by 1½ inches in cross-section, covered on both sides with one or more layers of paper or paperboard	15%	—
(F) **Coat hangers and towel rails**	17½%	—
(G) Other	20%	—

Chapter 45: *Cork and Articles of Cork*

Notes

1. This Chapter does not cover:

(*a*) Footwear or parts of footwear falling within Chapter 64;

(*b*) Headgear or parts of headgear falling within Chapter 65; or

(*c*) Toys, games or sports requisites (Chapter 97).

2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
45.01 Natural cork, unworked, crushed, granulated or ground; waste cork	—	—
45.02 Natural cork in the form of rectangular blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	10%	—
45.03 Articles of natural cork:		
(A) Stoppers; discs not exceeding $1\frac{3}{16}$ inches in diameter nor $\frac{3}{16}$ inch in thickness	10%	—
(B) Other	20%	—
45.04 Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:		
(A) Stoppers	10%	—
(B) Tiles, not exceeding $\frac{3}{8}$ inch in thickness, and of which neither the length nor the width exceeds 13 inches, tongued and grooved and surface smoothed, but not further prepared or manufactured	10%	—
(C) Rectangular blocks, plates, sheets or strips, made wholly from cork	10%	—
(D) Other	20%	—

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, rattans, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials and 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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
46.01 Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	10%	—
46.02 Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:		
(A) **Mats and matting,** of rush, reed, straw or grass	5%	—
(B) **Woven material and mats and matting,** of raffia	10%	—
(C) **Straw envelopes** for bottles	10%	—
(D) Other	20%	—
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:		
(A) **Baskets** of osier, willow, cane or wicker	30%	—
(B) **Handbags, shopping bags** and similar receptacles of sisal	15%	—
(C) **Baskets** not comprised in subheading (A) above and **shopping bags** and similar receptacles not comprised in subheading (B) above	10%	—
(D) Other	20%	—

SECTION X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapter 47: *Paper-making Material*

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
47.01 Pulp derived by mechanical or chemical means from any fibrous vegetable material:		
(A) **Wood pulp; straw pulp,** bleached; **bagasse pulp,** bleached	—	—
(B) **Cotton linter pulp,** bleached	1d. per lb.	—
(C) Other	10%	—
47.02 Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making	10%	—

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), papers 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 plastic sheeting (headings Nos. 39.01 to 39.06), or vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07);

(*f*) Goods falling within heading No. 42.02 (for example, travel goods);

(*g*) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);

(*h*) Paper yarn or textile articles of paper yarn (Section XI);

(*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*) Paper-backed metal foil (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 tub-sizing or false water-marking, and also to 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 this Chapter.

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 fifteen centimetres; or

(*b*) In rectangular sheets (unfolded if necessary) of which no side exceeds thirty-six centimetres; or

(*c*) Cut into shapes other than rectangular shapes.

Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.02.

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 sixty centimetres;

(*b*) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.

6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.

7. Heading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.

8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
I. Paper and paperboard, in rolls or in sheets		
48.01 Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:		
(A) Weighing more than 220 grammes per square metre:		
(1) **Kraft board**, in reels	15%	—
(2) **Strawboard**	15%	—
(3) Other	20%	—
(B) Weighing not more than 220 grammes per square metre:		
(1) **Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre**	14%	—
(2) **Machine glazed paper** (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	14%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
48.01 Paper, etc., machine made, etc.—*contd.*		
(3) Other:		
(*a*) **Tissue paper**	16⅔%	—
(*b*) **Printing paper**	16⅔%	—
(*c*) **Writing or duplicating paper** in sheets	16⅔%	—
(*d*) **Strawpaper**, being paper manufactured entirely from unbleached cereal straw pulp	16⅔%	—
(*e*) **Newsprint**, that is to say, paper in rolls, having a water absorbency when tested by the one-minute Cobb method of not less than 45 grammes per square metre, containing not less than 70 per cent. of mechanical wood pulp and of a weight not less than 48 nor more than 62 grammes per square metre	—	—
(*f*) Other	20%	—
48.02 Hand-made paper and paperboard:		
(A) **Writing or printing paper** in sheets measuring more than 36 centimetres in either length or breadth	16⅔%	—
(B) **Tissue paper**	16⅔%	—
(C) Other	20%	—
48.03 Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets:		
(A) **Greaseproof paper and imitation greaseproof paper**	14%	—
(B) Other	20%	—
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:		
(A) Weighing more than 220 grammes per square metre and, apart from adhesive, consisting entirely of strawboards	15%	—
(B) Other	20%	—
48.05 Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:		
(A) Of a weight when fully extended equivalent to not more than 220 grammes per square metre, not being corrugated with flat surface sheets:		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
48.05 Paper and paperboard, etc.—*contd.*		
(1) **Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre**	14%	—
(2) **Machine glazed paper** (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	14%	—
(3) Other:		
(*a*) **Tissue paper**	16⅔%	—
(*b*) **Printing paper**	16⅔%	—
(*c*) **Writing paper** in sheets	16⅔%	—
(*d*) **Strawpaper,** being paper manufactured entirely from unbleached cereal straw pulp	16⅔%	—
(*e*) **Greaseproof and imitation greaseproof paper**	14%	—
(*f*) Other	20%	—
(B) Other:		
(1) **Kraft board,** in reels, not being corrugated with flat surface sheets	15%	—
(2) Other	20%	—
48.06 Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets:		
(A) **Writing or duplicating paper** in sheets	16⅔%	—
(B) **Printing paper**	16⅔%	—
(C) Other	20%	—
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) Weighing not more than 220 grammes per square metre:		
(1) **Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre**	14%	—
(2) **Machine glazed paper** (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	14%	—
(3) Other:		
(*a*) **Tissue paper**	16⅔%	—
(*b*) **Printing paper**	16⅔%	—
(*c*) **Writing or duplicating paper** in sheets	16⅔%	—
(*d*) **Strawpaper,** being paper manufactured entirely from unbleached cereal straw pulp	16⅔%	—
(*e*) **Greaseproof and imitation greaseproof paper**	14%	—
(*f*) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
48.07 Paper and paperboard, etc.—*contd.*		
(B) Weighing more than 220 grammes per square metre:		
(1) **Kraft board,** in reels, not being composite board	15%	—
(2) **Strawboard,** not combined with paper or board of any other description	15%	—
(3) Other	20%	—
48.08 Filter blocks of paper pulp	20%	—
48.09 Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	20%	—
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	16⅔%	—
48.11 Wallpaper and lincrusta; window transparencies of paper	20%	—
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	15%	—
48.13 Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	20%	—
48.14 Writing blocks, envelopes, plain letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	20%	—
48.15 Other paper and paperboard (including cellulose wadding), cut to size or shape:		
(A) Weighing not more than 220 grammes per square metre:		
(1) **Toilet paper**	20%	—
(2) **Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre,** in strips, rolls or in square-cut or angle-cut sheets	14%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
48.15 Other paper and paperboard, etc.—*contd.*		
(3) **Machine glazed paper** (excluding paper comprised in subheadings (1) or (2) above and fully bleached white poster paper) in strips, rolls or in square-cut or angle-cut sheets	14%	—
(4) **Greaseproof and imitation greaseproof paper** in strips, rolls or in square-cut or angle-cut sheets	14%	—
(5) Other:		
(*a*) **Tissue paper** in strips, rolls or rectangular sheets	16⅔%	—
(*b*) **Writing or printing paper** in parallelograms of which all sides exceed 36 centimetres	16⅔%	—
(*c*) **Strawpaper,** being paper manufactured entirely from unbleached cereal straw pulp	16⅔%	—
(*d*) Other	20%	—
(B) Weighing more than 220 grammes per square metre	20%	—
48.16 Boxes, bags and other packing containers, of paper or paperboard	20%	—
48.17 Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like	20%	—
48.18 Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers, of paper or paperboard:		
(A) Printed book covers (other than trade advertising material) for books of a kind falling within heading No. 49.01, 49.03, 49.04 or 49.05	—	—
(B) **Printed forms**	—	—
(C) **Trade advertising material**	15%	—
(D) **Looseleaf binders** of the ring, prong or post type	17½%	—
(E) Other	20%	—
48.19 Paper or paperboard labels, whether or not printed or gummed	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
48.20 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	20%	—
48.21 Other articles of paper pulp, paper, paperboard or cellulose wadding:		
(A) **Paper dress patterns,** including the paper envelopes in which they are enclosed	10%	—
(B) **Face and hand towels,** made wholly of paper weighing not less than 24 grammes per square metre	10%	—
(C) **Serviettes and handkerchiefs,** not printed, of an area not exceeding 2,580 square centimetres, made wholly of paper weighing not less than 17 grammes per square metre	10%	—
(D) **Sanitary napkins** of cellulose wadding	10%	—
(E) Other	20%	—

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 100 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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
49.01 Printed books, booklets, brochures, pamphlets and leaflets	—	—
49.02 Newspapers, journals and periodicals, whether or not illustrated	—	—
49.03 Children's picture books and painting books	—	—
49.04 Music, printed or in manuscript, whether or not bound or illustrated	—	—
49.05 Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial)	—	—
49.06 Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	—	—
49.07 Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; paper impressed with such stamps; banknotes, stock, share and bond certificates and similar documents of title; cheque books and cheque forms	—	—
49.08 Transfers	20%	—
49.09 Picture postcards and pictorial greeting cards, printed, with or without trimmings	20%	—
49.10 Calendars of any kind, of paper or paperboard, including calendar blocks:		
(A) Trade advertising material	15%	—
(B) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
49.11 Other printed matter, including printed pictures and photographs:		
(A) **Trade advertising material,** the following:		
(1) Catalogues and lists of books and publications offered for sale by publishers or booksellers established outside the United Kingdom	—	—
(2) Publications, illustrated or not, the primary purpose of which is to stimulate study or travel outside the United Kingdom, or to advertise exhibitions held outside the United Kingdom	—	—
(3) Other catalogues, lists, books, publications and documents:		
(*a*) Imported either in a packet not exceeding 2¼ lb. in gross weight or in a packet containing not more than one copy of any catalogue, list, book, publication or document, being in either case a postal packet or a packet which does not form part of a larger consignment	—	—
(*b*) Other	15%	—
(4) Printed parts of catalogues, lists, books, publications and documents	15%	—
(B) **Photographic prints:**		
(1) Imported in a packet not exceeding 8 ounces in gross weight which does not form part of a larger consignment	—	—
(2) Other	10%	—
(C) Other printed matter:		
(1) Parts of books or booklets in the form of printed pictures or illustrations not bearing a text	—	—
(2) Printed documents, printed diagrams, and printed architectural, engineering and similar industrial designs or plans, not being trade advertising material	—	—
(3) Other	20%	—

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 (heading No. 25.24) or articles of asbestos (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*) Sensistised textile fabric (heading No. 37.03);

(*g*) Monofil of which any cross-sectional dimension exceeds 1 millimetre and strip (artificial straw and the like) of a width exceeding 5 millimetres, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);

(*h*) Woven textile fabrics, felt or bonded fibre fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;

(*ij*) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No. 43.03 or 43.04;

(*k*) Articles falling within heading No. 42.01 or 42.02 (saddlery, harness, travel goods, haversacks, handbags and the like);

(*l*) Cellulose wadding (Chapter 48);

(*m*) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;

(*n*) Headgear or parts thereof falling within Chapter 65;

(*o*) Hair nets of any kind (heading No. 65.05 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 (toys, games and sports requisites).

2. (A) Goods of a kind falling within any heading in Chapters 50 to 57 and containing two or more textile materials are to be classified according to the following rules:

(*a*) Goods containing more than 10 per cent. by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight;

(*b*) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules:

(*a*) Metallised yarn is to be treated as a single textile material and its weight is to 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 refers to a particular form of a textile material (for example, carded sheep's or lambs' wool), that form is to be treated as a single textile material. However, where a heading refers to two or more textile materials (or different forms of the same textile material), all those materials are to be treated as a single textile material;

(*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, or man-made fibres described in Note 1 (*b*) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding 2 grammes per metre (18,000 denier);

(*b*) Of man-made fibres described in Note 1 (*a*) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 gramme per metre (9,000 denier);

(*c*) Of true hemp or flax:

(i) Polished or glazed;

(ii) Not polished or glazed and of a weight exceeding 2 grammes per metre;

(*d*) Of coir, consisting of three or more plies;

(*e*) Of other vegetable fibres, of a weight exceeding 2 grammes per metre; or

(*f*) Reinforced with metal.

(B) Exceptions:

(*a*) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;

(*b*) Continuous filament tow of man-made fibres and man-made fibres in slivers or rovings;

(*c*) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;

(*d*) Metallised yarn, not being yarn reinforced with metal; and

(*e*) Chenille yarn and gimped yarn.

4. (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression " put up for retail sale " in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:

(*a*) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:

(i) 200 grammes in the case of flax and ramie;

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

(iii) 125 grammes in other cases;

(*b*) In hanks or skeins of a weight not exceeding:

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

(ii) 125 grammes in other cases;

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

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

(ii) 125 grammes in other cases.

(B) Exceptions:

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

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

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

(*b*) Multiple or cabled yarn, unbleached:

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

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

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

(*d*) Single, multiple or cabled yarn of any textile material:
(i) In cross-reeled hanks or skeins; or
(ii) Put up on supports indicating their use in the textile industry (for example, cops, twisting mill tubes, pirns, conical bobbins or spindles).

5. (*a*) For the purposes of heading No. 55.07, " gauze " means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
(*b*) For the purposes of heading No. 58.08, " plain " means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.

6. For the purposes of this Section, the expression " made up " means:
(*a*) Cut otherwise than into rectangles;
(*b*) Made 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.

8. Any import duty at a rate fixed by reference to the weight of any silk or man-made fibres is to be calculated on the weight inclusive of any loading or dressing, but exclusive of any waterproofing; and in the case of goods containing both silk and man-made fibres, or other fibres in addition to silk or man-made fibres, the total weight of loading or dressing in the goods is to be apportioned between the different types of fibre in the goods according to their respective weights.

Chapter 50: *Silk and Waste Silk*

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
50.01 Silk-worm cocoons suitable for reeling	—	—
50.02 Raw silk (not thrown)	—	—
50.03 Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags):		
(A) Wholly of silk	—	—
(B) Other:		
(1) Not carded or combed:		
(*a*) Containing more than 15 per cent. by weight of man-made fibres	9d. per lb. or 20%, whichever is the less	⅘ths of the full rate
(*b*) Other	—	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
50.03 Silk waste, etc.—*contd.*		
(B) Other—*contd.*		
(2) Carded or combed:		
(*a*) Wholly of silk and man-made fibres	9d. per lb. of man-made fibres	7½d. per lb. of man-made fibres
(*b*) Other:		
(i) Containing man-made fibres	9d. per lb. of man-made fibres or 10%, whichever is the greater	7½d. per lb. of man-made fibres
(ii) Not containing man-made fibres	10%	—
50.04 Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	20% plus 1s. 6d. per lb. of silk plus 9d. per lb. of any man-made fibres	§ths of the full rate
50.05 Yarn spun from silk waste other than noil, not put up for retail sale	20% plus 1s. 6d. per lb. of silk plus 9d. per lb. of any man-made fibres	§ths of the full rate
50.06 Yarn spun from noil silk, not put up for retail sale	20% plus 1s. 6d. per lb. of silk plus 9d. per lb. of any man-made fibres	§ths of the full rate
50.07 Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	20% plus 1s. 6d. per lb. of silk plus 9d. per lb. of any man-made fibres	§ths of the full rate
50.08 Silk-worm gut; imitation catgut of silk:		
(A) Silk-worm gut:		
(1) Untrimmed in hanks or bundles	—	—
(2) Other	25%	—
(B) Imitation catgut	20% plus 1s. 6d. per lb.	§ths of the full rate
50.09 Woven fabrics of silk or of waste silk other than noil:		
(A) Eastern fabrics of the varieties known as shantung, ninghai, nanshan, honan, antung and habutai, not dyed or printed	22½% plus 2s. 3d. per lb.	§ths of the full rate

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
50.09 Woven fabrics of silk, etc.—*contd.*		
(B) Other fabrics:		
(1) Containing more than 75 per cent. by weight of silk or of silk and man-made fibres	22½% or 1s. per square yard, whichever is the greater, plus 2s. 3d. per lb. of silk plus 11d. per lb. of any man-made fibres	⅘ths of the full rate
(2) Other	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of any man-made fibres	⅘ths of the full rate
50.10 Woven fabrics of noil silk:		
(A) Containing more than 75 per cent. by weight of silk or of silk and man-made fibres	22½% or 1s. per square yard, whichever is the greater, plus 2s. 3d. per lb. of silk plus 11d. per lb. of any man-made fibres	⅘ths of the full rate
(B) Other	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of any man-made fibres	⅘ths of the full rate

Chapter 51: *Man-made Fibres* (*Continuous*)

Notes

1. Throughout this Schedule, 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.

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 millimetre is to be classified in heading No. 51.01 when of a weight less than 6·6 milligrams per metre (60 denier) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 millimetre is to be classified in Chapter 39.

Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5 millimetres and in Chapter 39 in other cases.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
51.01 Yarn of man-made fibres (continuous), not put up for retail sale	20% plus 9d. per lb. of man-made fibres and of any silk	⅘ths of the full rate
51.02 Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials	20% plus 9d. per lb.	⅘ths of the full rate
51.03 Yarn of man-made fibres (continuous), put up for retail sale	20% plus 9d. per lb. of man-made fibres and of any silk	⅘ths of the full rate
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) Containing more than 75 per cent. by weight of man-made fibres or of man-made fibres and silk	22½% or 8d. per sq. yd., whichever is the greater, plus 8d. per lb. of man-made fibres and of any silk	⅘ths of the full rate
(B) Other	22½% plus 11d. per lb. of man-made fibres and of any silk	⅘ths of the full rate

Chapter 52: *Metallised Textiles*

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
52·01 Metallised yarn, being textile yarn spun with metal or covered with metal by any process:		
(A) Containing silk or man-made fibres	20% plus 9d. per lb. of silk and of man-made fibres	$\frac{5}{8}$ths of the full rate
(B) Not containing silk or man-made fibres	20%	—
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:		
(A) Containing silk or man-made fibres	22½% plus 11d. per lb. of silk and of man-made fibres	$\frac{5}{8}$ths of the full rate
(B) Not containing silk or man-made fibres	20%	—

Chapter 53: *Wool and other Animal Hair*

Note

In this Schedule, 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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
53.01 Sheep's or lambs' wool, not carded or combed:		
(A) Raw, cleaned, scoured or carbonised, but not otherwise worked	—	—
(B) Other	10%	—
53.02 Other animal hair (fine or coarse), not carded or combed:		
(A) Raw, cleaned, scoured or carbonised, but not otherwise worked	—	—
(B) Other:		
(1) Hatters' fur	5%	—
(2) Other	10%	—
53.03 Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted:		
(A) Containing more than 15 per cent. by weight of man-made fibres	9d. per lb. or 20%, whichever is the less	$\frac{5}{8}$ths of the full rate
(B) Other	—	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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):		
(A) Containing more than 15 per cent. by weight of man-made fibres	9d. per lb. or 20%, whichever is the less	⅝ths of the full rate
(B) Other	5%	—
53.05 Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:		
(A) Containing man-made fibres	9d. per lb. of man-made fibres or 10%, whichever is the greater	7½d. per lb. of man-made fibres
(B) Not containing man-made fibres	10%	—
53.06 Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale:		
(A) Containing silk or man-made fibres	20% plus 9d. per lb. of silk and of man-made fibres	⅝ths of the full rate
(B) Not containing silk or man-made fibres:		
(1) Containing horsehair or other coarse animal hair	10%	—
(2) Other	7½%	—
53.07 Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale:		
(A) Containing silk or man-made fibres	20% plus 9d. per lb. of silk and of man-made fibres	⅝ths of the full rate
(B) Not containing silk or man-made fibres:		
(1) Containing horsehair or other coarse animal hair	10%	—
(2) Other	7½%	—
53.08 Yarn of fine animal hair (carded or combed), not put up for retail sale:		
(A) Containing silk or man-made fibres	20% plus 9d. per lb. of silk and of man-made fibres	⅝ths of the full rate
(B) Not containing silk or man-made fibres:		
(1) Containing horsehair or other coarse animal hair	10%	—
(2) Other	7½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
53.09 Yarn of horsehair or of other coarse animal hair, not put up for retail sale:		
(A) Containing silk or man-made fibres	20% plus 9d. per lb. of silk and of man-made fibres	⅘ths of the full rate
(B) Not containing silk or man-made fibres	10%	—
53.10 Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale:		
(A) Containing silk or man-made fibres	20% plus 9d. per lb. of silk and of man-made fibres	⅘ths of the full rate
(B) Not containing silk or man-made fibres:		
(1) Containing horsehair or other coarse animal hair	10%	—
(2) Other	7½%	—
53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of man-made fibres or of man-made fibres and silk	22½% plus 11d. per lb. of man-made fibres and of any silk	⅘ths of the full rate
(2) Other	17½% plus 11d. per lb. of man-made fibres and of silk	⅘ths of the full rate
(B) Not containing silk or man-made fibres	17½%	—
53.12 Woven fabrics of coarse animal hair other than horsehair:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of man-made fibres or of man-made fibres and silk	22½% plus 11d. per lb. of man-made fibres and of any silk	⅘ths of the full rate
(2) Other	17½% plus 11d. per lb. of man-made fibres and of silk	⅘ths of the full rate
(B) Not containing silk or man-made fibres	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
53.13 Woven fabrics of horsehair:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of man-made fibres or of man-made fibres and silk	22½% plus 11d. per lb. of man-made fibres and of any silk	⅘ths of the full rate
(2) Other	17½% plus 11d. per lb. of man-made fibres and of silk	⅘ths of the full rate
(B) Not containing silk or man-made fibres	17½%	—

Chapter 54: *Flax and Ramie*

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
54.01 Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):		
(A) **Flax, flax tow and flax waste,** not hackled, carded or combed:		
(1) Containing more than 15 per cent. by weight of man-made fibres	9d. per lb. or 20%, whichever is the less	⅘ths of the full rate
(2) Other	—	—
(B) Other:		
(1) Containing man-made fibres	9d. per lb. of man-made fibres or 10%, whichever is the greater	7½d. per lb. of man-made fibres
(2) Not containing man-made fibres	10%	—
54.02 Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags):		
(A) **Ramie, ramie noils and ramie waste,** not carded or combed:		
(1) containing more than 15 per cent. by weight of man-made fibres	9d. per lb. or 20%, whichever is the less	⅘ths of the full rate
(2) Other	—	—
(B) Other:		
(1) Containing man-made fibres	9d. per lb. of man-made fibres or 10%, whichever is the greater	7½d. per lb. of man-made fibres
(2) Not containing man-made fibres	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
54.03 Flax or ramie yarn, not put up for retail sale:		
(A) Containing silk or man-made fibres	20% plus 9d. per lb. of silk and of man-made fibres	⅘ths of the full rate
(B) Not containing silk or man-made fibres:		
(1) Of flax	7½%	—
(2) Of ramie	10%	—
54.04 Flax or ramie yarn, put up for retail sale:		
(A) Containing silk or man-made fibres	20% plus 9d. per lb. of silk and of man-made fibres	⅘ths of the full rate
(B) Not containing silk or man-made fibres:		
(1) Of flax	7½%	—
(2) Of ramie	10%	—
54.05 Woven fabrics of flax or of ramie:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of man-made fibres or of man-made fibres and silk	22½% plus 11d. per lb. of man-made fibres and of any silk	⅘ths of the full rate
(2) Other	17½% plus 11d. per lb. of man-made fibres and of silk	⅘ths of the full rate
(B) Not containing silk or man-made fibres	17½%	—

Chapter 55: *Cotton*

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
55.01 Cotton, not carded or combed:		
(A) Not bleached or dyed	—	—
(B) Bleached or dyed	10%	—
55.02 Cotton linters:		
(A) Unbleached	—	—
(B) Bleached	1d. per lb.	—
55.03 Cotton waste (including pulled or garnetted rags), not carded or combed:		
(A) Containing more than 15 per cent. by weight of man-made fibres	9d. per lb. or 20%, whichever is the less	⅘ths of the full rate
(B) Other	—	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
55.04 Cotton, carded or combed:		
(A) Containing man-made fibres	9d. per lb. of man-made fibres or 10%, whichever is the greater	7½d. per lb. of man-made fibres
(B) Not containing man-made fibres	10%	—
55.05 Cotton yarn, not put up for retail sale:		
(A) Containing silk or man-made fibres	20% plus 9d. per lb. of silk and of man-made fibres	⅝ths of the full rate
(B) Not containing silk or man-made fibres	7½%	—
55.06 Cotton yarn, put up for retail sale:		
(A) Containing silk or man-made fibres	20% plus 9d. per lb. of silk and of man-made fibres	⅝ths of the full rate
(B) Not containing silk or man-made fibres	7½%	—
55.07 Cotton gauze:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of man-made fibres or of man-made fibres and silk	25%	20%
(2) Other	25%	15%
(B) Not containing silk or man-made fibres	25%	—
55.08 Terry towelling and similar terry fabrics, of cotton:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of man-made fibres or of man-made fibres and silk	22½% plus 11d. per lb. of man-made fibres and of any silk	⅝ths of the full rate
(2) Other	17½% plus 11d. per lb. of man-made fibres and of silk	⅝ths of the full rate
(B) Not containing silk or man-made fibres	17½%	—
55.09 Other woven fabrics of cotton:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of man-made fibres or of man-made fibres and silk	22½% plus 11d. per lb. of man-made fibres and of any silk	⅝ths of the full rate

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
55.09 Other woven fabrics of cotton—*contd.*		
(A) Containing silk, etc.—*contd.*		
(2) Other	17½% plus 11d. per lb. of man-made fibres and of silk	⅘ths of the full rate
(B) Not containing silk or man-made fibres	17½%	—

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 metres;

(*b*) Twist less than 5 turns per metre;

(*c*) Weight per filament less than 6·6 milligrams per metre (60 denier);

(*d*) In the case of filaments described in Note 1 (*a*) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100 per cent. of its length;

(*e*) Total weight of tow:

(i) In the case of filaments described in Note 1 (*b*) to Chapter 51, more than 0·5 grammes per metre (4,500 denier); or

(ii) In the case of filaments described in Note 1 (*a*) to Chapter 51, more than 1·66 grammes per metre (15,000 denier).

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
56.01 Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning	9d. per lb.	7½d. per lb.
56.02 Continuous filament tow for the manufacture of man-made fibres (discontinuous)	20% plus 9d. per lb.	⅘ths of the full rate
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) Wholly of man-made fibres	9d. per lb.	7½d. per lb.
(B) Other	9d. per lb. or 20%, whichever is the less	⅘ths of the full rate

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
56.04 Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:		
(A) Wholly of man-made fibres or of man-made fibres and silk	9d. per lb. of man-made fibres	7½d. per lb. of man-made fibres
(B) Other	9d. per lb. of man-made fibres or 10%, whichever is the greater	7½d. per lb. of man-made fibres
56.05 Yarn of man-made fibres (discontinuous or waste), not put up for retail sale	20% plus 9d. per lb. of man-made fibres and of any silk	⅘ths of the full rate
56.06 Yarn of man-made fibres (discontinuous or waste), put up for retail sale	20% plus 9d. per lb. of man-made fibres and of any silk	⅘ths of the full rate
56.07 Woven fabrics of man-made fibres (discontinuous or waste):		
(A) Containing more than 75 per cent. by weight of man-made fibres or of man-made fibres and silk	22½% or 8d. per square yard, whichever is the greater, plus 8d. per lb. of man-made fibres and of any silk	⅘ths of the full rate
(B) Other	22½% plus 11d. per lb. of man-made fibres and of any silk	⅘ths of the full rate

Chapter 57: *Other Vegetable Textile Materials; Paper Yarn and Woven Fabrics of Paper Yarn*

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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):		
(A) **True hemp, tow and waste of true hemp,** not carded or combed:		
(1) Containing more than 15 per cent. by weight of man-made fibres	9d. per lb. or 20%, whichever is the less	⅘ths of the full rate
(2) Other	—	—
(B) Other:		
(1) Containing man-made fibres	9d. per lb. of man-made fibres or 10%, whichever is the greater	7½d. per lb. of man-made fibres
(2) Not containing man-made fibres	10%	—
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):		
(A) **Manila hemp, tow and waste of manila hemp,** not carded or combed	—	—
(B) Other	10%	—
57.03 Jute, raw or processed but not spun; tow and waste of jute (including pulled or garnetted rags or ropes):		
(A) **Jute, tow and waste of jute,** not carded or combed:		
(1) Containing more than 15 per cent. by weight of man-made fibres	9d. per lb. or 20%, whichever is the less	⅘ths of the full rate
(2) Other	—	—
(B) Other:		
(1) Containing man-made fibres	9d. per lb. of man-made fibres or 10%, whichever is the greater	7½d. per lb. of man-made fibres
(2) Not containing man-made fibres	10%	—
57.04 Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):		
(A) Not carded or combed:		
(1) Containing more than 15 per cent. by weight of man-made fibres	9d. per lb. or 20%, whichever is the less	⅘ths of the full rate

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
57.04 Other vegetable textile fibres, etc.—*contd.*		
(A) Not carded or combed—*contd.*		
(2) Other:		
(*a*) **Sunn hemp** (*Crotalaria juncea*) and tow and waste of sunn hemp	—	—
(*b*) **Canton hemp** and tow and waste of canton hemp	—	—
(*c*) **Caroa fibre** (*Neoglazovia variegata*)	—	—
(*d*) **Guaxima** of the variety *Urena lobata*	—	—
(*e*) **Papoula de Sao Francisco** (*Hibiscus cannabinus*)	—	—
(*f*) **Common broom** (*Cytisus scoparius*) and tow and waste of common broom	—	—
(*g*) **Spanish broom** (*Spartium junceum*) and tow and waste of Spanish broom	—	—
(*h*) Other	10%	—
(B) Carded or combed:		
(1) Containing man-made fibres	9d. per lb. of man-made fibres or 10%, whichever is the greater	7½d. per lb. of man-made fibres
(2) Not containing man-made fibres	10%	—
57.05 Yarn of true hemp:		
(A) Containing man-made fibres	20% plus 9d. per lb. of man-made fibres	⅘ths of the full rate
(B) Not containing man-made fibres	7½%	—
57.06 Yarn of jute:		
(A) Containing man-made fibres	20% plus 9d. per lb. of man-made fibres	⅘ths of the full rate
(B) Not containing man-made fibres:		
(1) Singles, not polished or glazed	10%	—
(2) Singles, polished or glazed; multiples, whether or not polished or glazed	15%	—
57.07 Yarn of other vegetable textile fibres:		
(A) Containing man-made fibres	20% plus 9d. per lb. of man-made fibres	⅘ths of the full rate
(B) Not containing man-made fibres:		
(1) Hard fibre singles, polished or glazed singles and all multiples (but not including yarn of coir)	15%	—
(2) Other	10%	—
57.08 Paper yarn	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
57.09 Woven fabrics of true hemp:		
(A) Containing man-made fibres:		
(1) Containing more than 10 per cent. by weight of man-made fibres	22½% plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(2) Other	20%	15%
(B) Not containing man-made fibres	20%	—
57.10 Woven fabrics of jute:		
(A) Containing man-made fibres:		
(1) Containing more than 10 per cent. by weight of man-made fibres	22½% plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(2) Other	20%	15%
(B) Not containing man-made fibres	20%	—
57.11 Woven fabrics of other vegetable textile fibres:		
(A) Containing man-made fibres:		
(1) Containing more than 10 per cent. by weight of man-made fibres	22½% plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(2) Other	20%	15%
(B) Not containing man-made fibres	20%	—
57.12 Woven fabrics of paper yarn:		
(A) Of a weight exceeding 12 ounces to the square yard	4d. per square yard or 20%, whichever is the greater	—
(B) Other	20%	—

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 centimetres, 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 centimetres; and

(*c*) Bias binding with folded edges, of a width when unfolded not exceeding 30 centimetres.

Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.

4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.

5. In heading No. 58.10, and elsewhere in this Schedule, 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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
58.01 Carpets, carpeting and rugs, knotted (made up or not):		
(A) Hand-made:		
(1) Containing silk or man-made fibres:		
(*a*) 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%
(*b*) 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	20⅝%
(*c*) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	4s. 6d. per sq. yd. exclusive of fringes or 12%, whichever is the greater	10%
(2) Not containing silk or man-made fibres	4s. 6d. per sq. yd. exclusive of fringes	—
(B) Other:		
(1) Containing silk or man-made fibres:		
(*a*) 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%
(*b*) 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	20⅝%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
58.01 Carpets, etc.—*contd.*		
(B) Other—*contd.*		
(1) Containing silk, etc.—*contd.*		
(*c*) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	1s. per sq. yd. exclusive of fringes or 20%, whichever is the greater	10%
(2) Not containing silk or man-made fibres	1s. per sq. yd. exclusive of fringes or 20%, whichever is the greater	—
58.02 Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):		
(A) Coir mats and matting	20%	—
(B) Other:		
(1) Containing silk or man-made fibres:		
(*a*) 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%
(*b*) 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	20⅝%
(*c*) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	1s. per sq. yd. exclusive of fringes or 20%, whichever is the greater	10%
(2) Not containing silk or man-made fibres	1s. per sq. yd. exclusive of fringes or 20%, whichever is the greater	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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:		
(A) Containing silk or man-made fibres:		
(1) 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%
(2) 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%
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	25%	10%
(B) Not containing silk or man-made fibres	25%	—
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):		
(A) Containing silk or man-made fibres:		
(1) Containing more than 75 per cent. by weight of silk or of silk and man-made fibres	22½% or 1s. per sq. yd., whichever is the greater, plus 2s. 3d. per lb. of silk plus 11d. per lb. of any man-made fibres	⅝ths of the full rate
(2) Containing more than 75 per cent. by weight of man-made fibres but no silk	22½% or 8d. per sq. yd., whichever is the greater, plus 8d. per lb. of man-made fibres	⅝ths of the full rate
(3) Containing more than 10 per cent. by weight of silk, of man-made fibres or of both together, but not including fabrics comprised in subheadings (1) and (2) above	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅝ths of the full rate

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
58.04 Woven pile fabrics, etc.—*contd.*		
(A) Containing silk, etc.—*contd.*		
(4) Other	17½% plus 11d. per lb. of silk and of man-made fibres	⅘ths of the full rate
(B) Not containing silk or man-made fibres	17½%	—
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) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(2) Other	17½% plus 11d. per lb. of silk and of man-made fibres	⅘ths of the full rate
(B) Not containing silk or man-made fibres:		
(1) Consisting wholly of cotton, sheep's or lambs' wool, fine animal hair or flax, or any combination thereof	17½%	—
(2) Other	20%	—
58.06 Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(2) Other	17½% plus 11d. per lb. of silk and of man-made fibres	⅘ths of the full rate
(B) Not containing silk or man-made fibres	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
58.07 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) **Chenille yarn and gimped yarn:**		
(1) Containing silk or man-made fibres	20% plus 1s. 6d. per lb. of silk plus 9d. per lb. of man-made fibres	⅘ths of the full rate
(2) Not containing silk or man-made fibres:		
(*a*) Containing metal or paper	20%	—
(*b*) Other	10%	—
(B) **Braids and ornamental trimmings in the piece:**		
(1) Containing silk or man-made fibres:		
(*a*) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(*b*) Other	17½% plus 11d. per lb. of silk and of man-made fibres	⅘ths of the full rate
(2) Not containing silk or man-made fibres:		
(*a*) Consisting wholly of cotton, sheep's or lambs' wool, fine animal hair or flax, or any combination thereof	17½%	—
(*b*) Other	20%	—
(C) **Tassels, pompons and the like:**		
(1) Containing silk or man-made fibres:		
(*a*) Made wholly of silk or man-made fibres, or 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%
(*b*) 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%	20⅘%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
58.07 Chenille yarn, etc.—*contd.*		
(C) **Tassels, etc.**—*contd.*		
(1) Containing silk, etc.—*contd.*		
(*c*) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(2) Not containing silk or man-made fibres	20%	—
58.08 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:		
(A) Containing silk or man-made fibres:		
(1) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of silk or of silk and man-made fibres	1s. per sq. yd. or 25%, whichever is the greater	10d. per sq. yd. or 20%, whichever is the greater
(2) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of man-made fibres but no silk	8d. per sq. yd. or 25%, whichever is the greater	6⅔d. per sq. yd. or 20%, whichever is the greater
(3) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together, but not including fabric comprised in subheading (A) (1) or (2) above	25%	20%
(4) Other	25%	15%
(B) Not containing silk or man-made fibres	25%	—
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) Containing silk or man-made fibres:		
(1) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of silk or of silk and man-made fibres	1s. per sq. yd. or 25%, whichever is the greater	10d. per sq. yd. or 20%, whichever is the greater
(2) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of man-made fibres but no silk	8d. per sq. yd. or 25%, whichever is the greater	6⅔d. per sq. yd. or 20%, whichever is the greater
(3) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together, but not including fabric comprised in subheading (A) (1) or (2) above	25%	20%
(4) Other	25%	15%
(B) Not containing silk or man-made fibres	25%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
58.10 Embroidery, in the piece, in strips or in motifs:		
(A) Containing silk or man-made fibres:		
(1) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of silk or of silk and man-made fibres	1s. per sq. yd. or 25%, whichever is the greater	10d. per sq. yd. or 20%, whichever is the greater
(2) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of man-made fibres but no silk	8d. per sq. yd. or 25%, whichever is the greater	6¾d. per sq. yd. or 20%, whichever is the greater
(3) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together, but not including fabric comprised in subheading (A) (1) or (2) above	25%	20%
(4) Other	25%	15%
(B) Not containing silk or man-made fibres	25%	—

Chapter 59: *Wadding and Felt; Twine, Cordage, Ropes and Cables; Special Fabrics; Impregnated and Coated Fabrics; Textile Articles of a kind suitable for Industrial Use*

Notes

1. For the purposes of this Chapter, the expression " textile fabric " is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.

2. Headings Nos. 59.08 and 59.12 are to be taken not to apply to fabrics in which the impregnation or coating is not apparent or is apparent only by reason of a resulting change of colour. Heading No. 59.12 is also to be taken not to apply to:

(*a*) Fabrics painted with designs (other than theatrical scenery, studio back-cloths and the like);

(*b*) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or

(*c*) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

3. In heading No. 59.11 " rubberised textile fabrics " means:

(*a*) Textile fabrics impregnated, coated, covered or laminated with rubber (other than expanded, foam or sponge rubber):

(i) Weighing not more than 1½ kilograms per square metre; or

(ii) Weighing more than 1½ kilograms per square metre and containing more than 50 per cent. by weight of textile materials; and

(*b*) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre.

4. Heading No. 59.16 is to be taken not to apply to:

(*a*) Transmission, conveyor or elevator belting of a thickness of less than 3 millimetres; or

(*b*) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

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

(*a*) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only:

(i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;

(ii) Bolting cloth;

(iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;

(iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp or weft, or flat woven with multiple warp 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).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
59.01 Wadding and articles of wadding; textile flock and dust and mill neps:		
(A) Textile flock and dust:		
(1) Containing man-made fibres	9d. per lb. of man-made fibres	7½d. per lb. of man-made fibres
(2) Not containing man-made fibres	—	—
(B) Other goods:		
(1) Containing man-made fibres	9d. per lb. of man-made fibres or 10%, whichever is the greater	7½d. per lb. of man-made fibres
(2) Not containing man-made fibres	10%	—
59.02 Felt and articles of felt, whether or not impregnated or coated:		
(A) Felt, not made up:		
(1) Containing man-made fibres:		
(*a*) Containing more than 10 per cent. by weight of man-made fibres	22½% plus 11d. per lb. of man-made fibres	⅝ths of the full rate
(*b*) Other	20%	15%
(2) Not containing man-made fibres	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
59.02 Felt and articles of felt, etc.—*contd.*		
(B) Articles of felt:		
(1) Containing silk or man-made fibres:		
(*a*) 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%
(*b*) 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%
(*c*) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(2) Not containing silk or man-made fibres	20%	—
59.03 Bonded fibre fabrics and articles of bonded fibre fabrics, whether or not impregnated or coated:		
(A) Bonded fibre fabrics, not made up:		
(1) Containing man-made fibres:		
(*a*) Containing more than 10 per cent. by weight of man-made fibres	22½% plus 11d. per lb. of man-made fibres	⅝ths of the full rate
(*b*) Other	20%	15%
(2) Not containing man-made fibres	20%	—
(B) Articles of bonded fibre fabrics:		
(1) Containing silk or man-made fibres:		
(*a*) 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%
(*b*) 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%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
59.03 Bonded fibre fabrics, etc.—*contd.*		
(B) Articles of bonded fibre fabrics:—*contd.*		
(1) Containing silk or man-made fibres—*contd.*		
(*c*) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(2) Not containing silk or man-made fibres	20%	—
59.04 Twine, cordage, ropes and cables, plaited or not:		
(A) Containing silk or man-made fibres	20% plus 1s. 6d. per lb. of silk plus 9d. per lb. of man-made fibres	$\frac{4}{5}$ths of the full rate
(B) Not containing silk or man-made fibres:		
(1) Of paper yarn	20%	—
(2) Of cotton, flax, ramie or coir	10%	—
(3) Other	15%	—
59.05 Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:		
(A) Nets, including made up fishing nets:		
(1) Containing silk or man-made fibres:		
(*a*) 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%
(*b*) 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$\frac{5}{8}$%
(*c*) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(2) Not containing silk or man-made fibres	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
59.05 Nets and netting, etc.—*contd.*		
(B) **Netting:**		
(1) Containing silk or man-made fibres:		
(*a*) Containing more than 10 per cent. by weight of silk, man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(*b*) Other	20%	15%
(2) Not containing silk or man-made fibres	20%	—
59.06 Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:		
(A) Containing silk or man-made fibres:		
(1) 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%
(2) 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%
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(B) Not containing silk or man-made fibres	20%	—
59.07 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar woven fabrics for hat foundations and similar uses:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(2) Other	20%	15%
(B) Not containing silk or man-made fibres	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
59.08 Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(2) Other	20%	15%
(B) Not containing silk or man-made fibres:		
(1) Leathercloth with a base of fabric wholly of cotton	2d. per lb. or 15%, whichever is the greater	—
(2) Other	20%	—
59.09 Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(2) Other	20%	15%
(B) Not containing silk or man-made fibres:		
(1) Oil baize and other oilcloth (including oilskin) with a base of fabric wholly of cotton	2d. per lb. or 15%, whichever is the greater	—
(2) Other	20%	—
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	17½%	—
59.11 Rubberised textile fabrics, other than rubberised knitted or crocheted goods:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(2) Other	20%	15%
(B) Not containing silk or man-made fibres	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
59.12 Textile fabrics otherwise impregnated or coated; painted textile fabrics being theatrical scenery, studio back-cloths or the like:		
(A) **Fabrics:**		
(1) Containing silk or man-made fibres:		
(*a*) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅝ths of the full rate
(*b*) Other	20%	15%
(2) Not containing silk or man-made fibres	20%	—
(B) **Theatrical scenery, studio back-cloths or the like**	20%	—
59.13 Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:		
(A) Containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅝ths of the full rate
(2) Other	20%	15%
(B) Not containing silk or man-made fibres	20%	—
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:		
(A) **Wicks and tubular knitted gas-mantle fabric:**		
(1) Containing man-made fibres:		
(*a*) Containing more than 10 per cent. by weight of man-made fibres	22½% plus 11d. per lb. of man-made fibres	⅝ths of the full rate
(*b*) Other	17½% plus 11d. per lb. of man-made fibres	⅝ths of the full rate
(2) Not containing man-made fibres	17½%	—
(B) **Incandescent gas mantles:**		
(1) Containing man-made fibres:		
(*a*) 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%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
59.14 Wicks, etc.—*contd.*		
(B) Incandescent gas mantles—*contd.*		
(1) Containing man-made fibres—*contd.*		
(*b*) 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%
(*c*) Where the value of the man-made fibre component does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(2) Not containing man-made fibres	20%	—
59.15 Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:		
(A) Containing silk or man-made fibres:		
(1) 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%
(2) 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%
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(B) Not containing silk or man-made fibres	20%	—
59.16 Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material:		
(A) Containing silk or man-made fibres:		
(1) 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%
(2) 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%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
59.16 Transmission, etc. belts, etc.—*contd.*		
(A) Containing silk, etc.—*contd.*		
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	15%	10%
(B) Not containing silk or man-made fibres	15%	—
59.17 Textile products and textile articles, of a kind commonly used in machinery or plant:		
(A) **Bolting cloth**, not treated or operated upon, containing no other fibre than silk	2s. 3d. per lb.	1s. 10½d. per lb.
(B) **Woven textile felts of a kind used in paper making machinery**, in the form of tubes or endless bands, whether woven as such or assembled by splicing, sewing or otherwise, or in the form of flat fabrics fitted with eyelets or other means of fastening, ready for assembly into tubes or endless bands by such fastening	15%	—
(C) **Other textile fabrics; cords, braids and the like of a kind used as packing or lubricating materials:**		
(1) Containing silk or man-made fibres:		
(*a*) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	§ths of the full rate
(*b*) Other	20%	15%
(2) Not containing silk or man-made fibres	20%	—
(D) Other articles:		
(1) Containing silk or man-made fibres:		
(*a*) 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%
(*b*) 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§%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
59.17 Textile products, etc.—*contd.*		
(D) Other articles—*contd.*		
(1) Containing silk, etc.—*contd.*		
(*c*) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(2) Not containing silk or man-made fibres	20%	—

Chapter 60: *Knitted and Crocheted Goods*

Notes

1. This Chapter does not cover:
(*a*) Crochet lace of heading No. 58.09;
(*b*) Knitted or crocheted goods falling within Chapter 59;
(*c*) Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters or the like (heading No. 61.09);
(*d*) Old clothing or other articles falling within heading No. 63.01; or
(*e*) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

2. Headings Nos. 60.02 to 60.06 are to be taken to apply to:
(*a*) Articles of the kinds described therein (finished or unfinished, complete or incomplete) and parts thereof, knitted or crocheted directly to shape or made up from knitted or crocheted fabric; and
(*b*) Knitted or crocheted fabric shaped for making the goods referred to in (*a*) above.

3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.

4. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

5. For the purposes of this Chapter:
(*a*) " Elastic " means consisting of textile materials combined with rubber threads; and
(*b*) " Rubberised " means impregnated, coated or covered with rubber, or made with textile thread coated or impregnated with rubber.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
60.01 Knitted or crocheted fabric, not elastic nor rubberised:		
(A) Net of a kind used in articles of apparel, furnishings or the like, and fabric resembling lace:		
(1) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of silk or of silk and man-made fibres	25% or 1s. per sq. yd., whichever is the greater	20% or 10d. per sq. yd., whichever is the greater

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
60.01 Knitted or crocheted fabric, etc.—*contd.*		
(A) Net of a kind used in articles of apparel, etc.—*contd.*		
(2) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of man-made fibres but no silk	25% or 8d. per sq. yd., whichever is the greater	20% or 6⅔d. per sq. yd., whichever is the greater
(3) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together, but not including fabric comprised in subheading (A) (1) or (2) above	25%	20%
(4) Containing silk or man-made fibres, but not more than 10 per cent. by weight of either or of both together	25%	15%
(5) Not containing silk or man-made fibres	25%	—
(B) Other fabric:		
(1) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of silk or of silk and man-made fibres	22½% or 1s. per sq. yd., whichever is the greater, plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(2) Exceeding 30 centimetres in width and containing more than 75 per cent. by weight of man-made fibres but no silk	22½% or 8d. per sq. yd., whichever is the greater, plus 8d. per lb. of man-made fibres	⅘ths of the full rate
(3) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together, but not including fabric comprised in subheading (B) (1) or (2) above	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(4) Containing silk or man-made fibres, but not more than 10 per cent. by weight of either or of both together	17½% plus 11d. per lb. of silk and of man-made fibres	⅘ths of the full rate
(5) Not containing silk or man-made fibres	17½%	—
60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
60.02 Gloves, mittens, etc.—*contd.*		
(A) Containing silk, etc.—*contd.*		
(1) Made wholly of silk, etc.—*contd.*		
(*b*) 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
(2) 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:		
(*a*) Where any component is silk:		
(i) 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
(ii) Other	5s. per lb. or 22½%, whichever is the greater	4s. 6d. per lb. or 20%, whichever is the greater
(*b*) Where no component is silk:		
(i) 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
(ii) Other	2s. 6d. per lb. or 22½%, whichever is the greater	2s. 3d. per lb. or 20%, whichever is the greater
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*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)	30%	10%
(*b*) Other	20%	10%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
60.02 Gloves, mittens, etc.—*contd.*		
(B) Not containing silk or man-made fibres:		
(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%	—
(2) Other	20%	—
60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*a*) Where any component is silk	12s. per doz. pairs or 33⅓%, whichever is the greater	10s. per doz. pairs or 27½%, whichever is the greater
(*b*) Where no component is silk:		
(i) Where all the man-made fibres are of regenerated cellulose or cellulose acetate	7s. 6d. per doz. pairs or 33⅓%, whichever is the greater	6s. 9d. per doz. pairs or 30%, whichever is the greater
(ii) Other	10s. per doz. pairs or 33⅓%, whichever is the greater	9s. per doz. pairs or 30%, whichever is the greater
(2) 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%
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(B) Not containing silk or man-made fibres	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
60.04 Under garments, knitted or crocheted, not elastic nor rubberised:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*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
(*b*) 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
(2) 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:		
(*a*) Where any component is silk:		
(i) 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
(ii) Other	5s. per lb. or 22½%, whichever is the greater	4s. 6d. per lb. or 20%, whichever is the greater
(*b*) Where no component is silk:		
(i) 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
(ii) Other	2s. 6d. per lb. or 22½%, whichever is the greater	2s. 3d. per lb. or 20%, whichever is the greater
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*a*) Containing embroidery, net, lace or material resembling lace	25%	10%
(*b*) Other	20%	10%
(B) Not containing silk or man-made fibres:		
(1) Containing embroidery, net, lace or material resembling lace	25%	—
(2) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
60.05 Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*a*) Articles of apparel:		
(i) 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
(II) Skirts, other than divided skirts	15s. per lb. or 33⅓%, whichever is the greater	15s. per lb. or 33⅓%, whichever is the greater
(III) Other articles of apparel	15s. per lb. or 33⅓%, whichever is the greater	13s. 6d. per lb. or 30%, whichever is the greater
(ii) 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
(II) Other dresses	9s. per lb. or 27½%, whichever is the greater	9s. per lb. or 27½%, whichever is the greater
(III) Skirts, other than divided skirts	6s. 9d. per lb. or 30%, whichever is the greater	6s. 9d. per lb. or 30%, whichever is the greater
(IV) Other articles of apparel	7s. 6d. per lb. or 33⅓%, whichever is the greater	6s. 9d. per lb. or 30%, whichever is the greater
(*b*) Bed linen, table linen, curtains and other furnishing articles	4s. 8d. per lb. or 42%, whichever is the greater	3s. 10½d. per lb. or 35%, whichever is the greater
(*c*) Other articles	42%	35%
(2) 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:		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
60.05 Outer garments, etc.—*contd.*		
(A) Containing silk, etc.—*contd.*		
(2) Value 5 to 20 per cent.—*contd.*		
(*a*) Articles of apparel:		
(i) 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
(II) Articles not comprised in subheading (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
(III) Other articles	5s. per lb. or 22½%, whichever is the greater	4s. 6d. per lb. or 20%, whichever is the greater
(ii) 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
(II) Articles not comprised in subheading (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
(III) Other articles	2s. 6d. per lb. or 22½%, whichever is the greater	2s. 3d. per lb. or 20%, whichever is the greater
(*b*) Bed linen, table linen, curtains and other furnishing articles	1s. 8d. per lb. or 25%, whichever is the greater	1s. 4⅘d. per lb. or 20⅘%, whichever is the greater
(*c*) Other articles	25%	20⅘%
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*a*) Articles trimmed with furskin or artificial flowers, foliage or fruit	30%	10%
(*b*) Other articles:		
(i) 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%
(ii) Other	20%	10%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
60.05 Outer garments, etc.—*contd.*		
(B) Not containing silk or man-made fibres:		
(1) Articles trimmed with furskin or artificial flowers, foliage or fruit	30%	—
(2) Boot, shoe, corset and similar laces:		
(*a*) Banded, knotted or otherwise joined together in pairs	1s. per gross of single laces or 20%, whichever is the greater	—
(*b*) Other	9d. per gross of single laces or 20%, whichever is the greater	—
(3) Other articles:		
(*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%	—
(*b*) Other	20%	—
60.06 Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):		
(A) Fabric containing silk or man-made fibres:		
(1) Containing more than 10 per cent. by weight of silk, or man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(2) Other:		
(*a*) Elastic fabric	20%	15%
(*b*) Rubberised fabric	17½% plus 11d. per lb. of silk and of man-made fibres	⅘ths of the full rate
(B) Fabric not containing silk or man-made fibres:		
(1) Elastic fabric	20%	—
(2) Rubberised fabric	17½%	—
(C) Made up articles containing silk or man-made fibres:		
(1) 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%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
60.06 Knitted etc. fabric, etc.—*contd.*		
(C) Made up articles containing silk, etc.—*contd.*		
(2) 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%
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(D) Made up articles not containing silk or man-made fibres	20%	—

Chapter 61: *Articles of Apparel and Clothing Accessories of Textile Fabric, Other Than Knitted or Crocheted Goods*

Notes

1. The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.

2. The headings of this Chapter do not cover:

(*a*) Old clothing or other articles falling within heading No. 63.01; or

(*b*) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

3. For the purposes of headings Nos. 61.01 to 61.04:

(*a*) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be;

(*b*) The expression " infants' garments " is to be taken to apply to:

(i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and

(ii) Babies' napkins.

4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 centimetres are to be classified as handkerchiefs (heading No. 61.05).

Handkerchiefs of which any side exceeds 60 centimetres are to be classified in heading No. 61.06.

5. The headings of this Chapter are to be taken to apply also to unfinished or incomplete articles of the kinds described therein and to shaped textile fabric for making such articles including knitted or crocheted fabric shaped for making articles classified in heading No. 61.09.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.01 Men's and boys' outer garments:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*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
(*b*) 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
(2) 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:		
(*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
(*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
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(B) Not containing silk or man-made fibres	20%	—
61.02 Women's, girls' and infants' outer garments:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.02 Women's etc. outer garments—*contd.*		
(A) Containing silk, etc.—*contd.*		
(1) Made wholly of silk, etc.—*contd.*		
(*a*) Where any component is silk —*contd.*		
(ii) Skirts, other than divided skirts	15s. per lb. or 33⅓%, whichever is the greater	15s. per lb. or 33⅓%, whichever is the greater
(iii) Other garments	15s. per lb. or 33⅓%, whichever is the greater	13s. 6d. per lb. or 30%, 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
(ii) Other dresses	9s. per lb. or 27½%, whichever is the greater	9s. per lb. or 27½%, whichever is the greater
(iii) Skirts, other than divided skirts	6s. 9d. per lb. or 30%, whichever is the greater	6s. 9d. per lb. or 30%, whichever is the greater
(iv) Other garments	7s. 6d. per lb. or 33⅓%, whichever is the greater	6s. 9d. per lb. or 30%, whichever is the greater
(2) 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:		
(*a*) Where any component is silk:		
(i) 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
(ii) Garments, not comprised in subheading (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
(iii) Other garments	5s. per lb. or 22½%, whichever is the greater	4s. 6d. per lb. or 20%, whichever is the greater

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.02 Women's etc. outer garments—*contd.*		
(A) Containing silk, etc.—*contd.*		
(2) Value 5 to 20 per cent.—*contd.*		
(*b*) Where no component is silk:		
(i) 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
(ii) Garments, 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
(iii) Other garments	2s. 6d. per lb. or 22½%, whichever is the greater	2s. 3d. per lb. or 20%, whichever is the greater
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*a*) Garments trimmed with furskin or artificial flowers, foliage or fruit	30%	10%
(*b*) Garments, not comprised in sub-heading (*a*) above, containing embroidery, net, lace or material resembling lace, or trimmed with feathers	25%	10%
(*c*) Other garments	20%	10%
(B) Not containing silk or man-made fibres:		
(1) Garments trimmed with furskin or artificial flowers, foliage or fruit	30%	—
(2) Garments, not comprised in sub-heading (1) above, containing embroidery, net, lace or material resembling lace, or trimmed with feathers	25%	—
(3) Other garments:		
(*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	—
(*b*) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.03 Men's and boys' under garments, including collars, shirt fronts and cuffs:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*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
(*b*) 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
(2) 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:		
(*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
(*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
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(B) Not containing silk or man-made fibres	20%	—
61.04 Women's, girls' and infants' under garments:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*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
(*b*) 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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.04 Women's etc. under garments—*contd.*		
(A) Containing silk, etc.—*contd.*		
(2) 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:		
(*a*) Where any component is silk:		
(i) 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
(ii) Other	5s. per lb. or 22½%, whichever is the greater	4s. 6d. per lb. or 20%, whichever is the greater
(*b*) Where no component is silk:		
(i) 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
(ii) Other	2s. 6d. per lb. or 22½%, whichever is the greater	2s. 3d. per lb. or 20%, whichever is the greater
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*a*) Containing embroidery, net, lace or material resembling lace	25%	10%
(*b*) Other	20%	10%
(B) Not containing silk or man-made fibres:		
(1) Containing embroidery, net, lace or material resembling lace	25%	—
(2) Other	20%	—
61.05 Handkerchiefs:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*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
(*b*) 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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.05 Handkerchiefs—*contd.*		
(A) Containing silk, etc.—*contd.*		
(2) 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:		
(*a*) Where any component is silk:		
(i) 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
(ii) Other	5s. per lb. or 22½%, whichever is the greater	4s. 6d. per lb. or 20%, whichever is the greater
(*b*) Where no component is silk:		
(i) 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
(ii) Other	2s. 9d. per lb. or 22½%, whichever is the greater	2s. 3d. per lb. or 20%, whichever is the greater
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*a*) Where any component is silk:		
(i) Containing embroidery, net, lace or material resembling lace	2s. 9d. per lb. or 25%, whichever is the greater	1s. per lb. or 10%, whichever is the greater
(ii) Other	2s. 9d. per lb. or 17½%, whichever is the greater	1s. per lb. or 10%, whichever is the greater
(*b*) Where no component is silk:		
(i) Containing embroidery, net, lace or material resembling lace	2s. 9d. per lb. or 25%, whichever is the greater	6d. per lb. or 10%, whichever is the greater
(ii) Other	2s. 9d. per lb. or 17½%, whichever is the greater	6d. per lb. or 10%, whichever is the greater

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.05 Handkerchiefs—*contd.*		
(B) Not containing silk or man-made fibres:		
(1) Containing embroidery, net, lace or material resembling lace	2s. 9d. per lb. or 25%, whichever is the greater	—
(2) Other	2s. 9d. per lb. or 17½%, whichever is the greater	—
61.06 Shawls, scarves, mufflers, mantillas, veils and the like:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*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
(*b*) 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
(2) 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:		
(*a*) Where any component is silk:		
(i) 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
(ii) Articles, not comprised in sub-heading (i) 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
(iii) Other articles	5s. per lb. or 22½%, whichever is the greater	4s. 6d. per lb. or 20%, whichever is the greater
(*b*) Where no component is silk:		
(i) 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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.06 Shawls, etc.—*contd.*		
(A) Containing silk, etc.—*contd.*		
(2) Value 5 to 20 per cent.—*contd.*		
(*b*) Where no component is silk—*contd.*		
(ii) Articles, not comprised in subheading (i) 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
(iii) Other articles	2s. 6d. per lb. or 22½%, whichever is the greater	2s. 3d. per lb. or 20%, whichever is the greater
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*a*) Articles trimmed with artificial flowers, foliage or fruit	30%	10%
(*b*) Articles, not comprised in subheading (*a*) above, containing embroidery, net, lace or material resembling lace	25%	10%
(*c*) Other articles	20%	10%
(B) Not containing silk or man-made fibres:		
(1) Articles trimmed with artificial flowers, foliage or fruit	30%	—
(2) Articles, not comprised in subheading (1) above, containing embroidery, net, lace or material resembling lace	25%	—
(3) Other articles	20%	—
61.07 Ties, bow ties and cravats:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*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
(*b*) 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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.07 Ties, bow ties and cravats —*contd.*		
(A) Containing silk, etc.—*contd.*		
(2) 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:		
(*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
(*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
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(B) Not containing silk or man-made fibres	20%	—
61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*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
(*b*) 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
(2) 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:		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.08 Collars, etc.—*contd.*		
(A) Containing silk, etc.—*contd.*		
(2) Value 5 to 20 per cent.—*contd.*		
(*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
(ii) Articles, not comprised in subheading (i) 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
(iii) Other articles	5s. per lb. or 22½%, whichever is the greater	4s. 6d. per lb. or 20%, 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
(ii) Articles, not comprised in subheading (i) 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
(iii) Other articles	2s. 6d. per lb. or 22½%, whichever is the greater	2s. 3d. per lb. or 20%, whichever is the greater
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*a*) Articles trimmed with furskin or artificial flowers, foliage or fruit	30%	10%
(*b*) Articles, not comprised in subheading (*a*) above, containing embroidery, net, lace or material resembling lace	25%	10%
(*c*) Other articles	20%	10%
(B) Not containing silk or man-made fibres:		
(1) Articles trimmed with furskin or artificial flowers, foliage or fruit	30%	—
(2) Articles not comprised in subheading (1) above, containing embroidery, net, lace or material resembling lace	25%	—
(3) Other articles	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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:		
(A) Containing silk or man-made fibres:		
(1) 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:		
(*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
(*b*) 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
(2) 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:		
(*a*) Where any component is silk:		
(i) 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
(ii) Other	5s. per lb. or 22½%, whichever is the greater	4s. 6d. per lb. or 20%, whichever is the greater
(*b*) Where no component is silk:		
(i) 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
(ii) Other	2s. 6d. per lb. or 22½%, whichever is the greater	2s. 3d. per lb. or 20%, whichever is the greater
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*a*) Containing embroidery, net, lace or material resembling lace	25%	10%
(*b*) Other:		
(i) Corsets and similar body-supporting under garments and brassières	15%	10%
(ii) Other articles	20%	10%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.09 Corsets, etc.—*contd.*		
(B) Not containing silk or man-made fibres:		
(1) Containing embroidery, net, lace or material resembling lace	25%	—
(2) Other:		
(*a*) Corsets and similar body-supporting under garments and brassières	15%	—
(*b*) Other articles	20%	—
61.10 Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*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
(*b*) 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
(2) 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:		
(*a*) Where any component is silk:		
(i) 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. of 30%, whichever is the greater	4s. 6d. per lb. or 20%, whichever is the greater
(ii) Other	5s. per lb. or 22½%, whichever is the greater	4s. 6d. per lb. or 20%, whichever is the greater

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.10 Gloves, etc.—*contd.*		
(A) Containing silk, etc.—*contd.*		
(2) Value 5 to 20 per cent.—*contd.*		
(*b*) Where no component is silk:		
(i) 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
(ii) Other	2s. 6d. per lb. or 22½%, whichever is the greater	2s. 3d. per lb. or 20%, whichever is the greater
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*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)	30%	10%
(*b*) Other	20%	10%
(B) Not containing silk or man-made fibres:		
(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%	—
(2) Other	20%	—
61.11 Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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:		
(*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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.11 Made up accessories, etc.—*contd.*		
(A) Containing silk, etc.—*contd.*		
(1) Made wholly of silk or man-made fibres, etc.—*contd.*		
(*b*) 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
(2) 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:		
(*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
(ii) Articles, not comprised in sub-heading (i) 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
(iii) Other articles	5s. per lb. or 22½%, whichever is the greater	4s. 6d. per lb. or 20%, 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
(ii) Articles, not comprised in sub-heading (i) 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
(iii) Other articles	2s. 6d. per lb. or 22½%, whichever is the greater	2s. 3d. per lb. or 20%, whichever is the greater
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*a*) Articles trimmed with furskin or artificial flowers, foliage or fruit	30%	10%
(*b*) Articles, not comprised in sub-heading (*a*) above, containing embroidery, net, lace or material resembling lace	25%	10%
(*c*) Other articles	20%	10%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
61.11 Made up accessories, etc.—*contd.*		
(B) Not containing silk or man-made fibres:		
(1) Articles trimmed with furskin or artificial flowers, foliage or fruit	30%	—
(2) Articles, not comprised in subheading (1) above, containing embroidery, net, lace or material resembling lace	25%	—
(3) Other articles	20%	—

Chapter 62: *Other Made up Textile Articles*

Notes

1. The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre fabric) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.

2. The headings of this Chapter do not cover:

(*a*) Goods falling within Chapter 58, 59, or 61; or

(*b*) Old clothing or other articles falling within heading No. 63.01.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
62.01 Travelling rugs and blankets:		
(A) Containing silk or man-made fibres:		
(1) 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 of the article	42%	35%
(2) 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 of the article	25%	20⅝%
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components of the article	20%	10%
(B) Not containing silk or man-made fibres	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
62.02 Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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 of the article	4s. 8d. per lb. or 42%, whichever is the greater	⅘ths of the full rate
(2) 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 of the article	1s. 8d. per lb. or 25%, whichever is the greater	⅘ths of the full rate
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components of the article:		
(*a*) Containing embroidery, net, lace or material resembling lace	25%	10%
(*b*) Other	20%	10%
(B) Not containing silk or man-made fibres:		
(1) Containing embroidery, net, lace or material resembling lace	25%	—
(2) Other:		
(*a*) Bedspreads, quilts, sheets, pillow cases, bolster cases, mattress cases, and face, hand and bath towels, wholly of cotton	17½%	—
(*b*) Other articles	20%	—
62.03 Sacks and bags, of a kind used for the packing of goods:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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 of the article	42%	35%
(2) 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 of the article	25%	20⅝%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
62.03 Sacks and bags, etc.—*contd.*		
(A) Containing silk, etc.—*contd.*		
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components of the article	20%	10%
(B) Not containing silk or man-made fibres:		
(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%	—
(2) Other	20%	—
62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods:		
(A) Containing silk or man-made fibres:		
(1) 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 of the article	42%	35%
(2) 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 of the article	25%	20⅝%
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components of the article	20%	10%
(B) Not containing silk or man-made fibres	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
62.05 Other made up textile articles (including dress patterns):		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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 of the article:		
(*a*) **Articles of apparel and dress patterns:**		
(i) Where any component is silk	15s. per lb. or 33⅓%, whichever is the greater	13s. 6d. per lb. or 30%, whichever is the greater
(ii) 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
(*b*) Other articles	42%	35%
(2) 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 of the article:		
(*a*) **Articles of apparel and dress patterns:**		
(i) Where any component is silk	5s. per lb. or 22½%, whichever is the greater	4s. 6d. per lb. or 20%, whichever is the greater
(ii) 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
(*b*) Other articles	25%	20⅝%
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components of the article	20%	10%
(B) Not containing silk or man-made fibres:		
(1) **Boot, shoe, corset and similar laces:**		
(*a*) Banded, knotted or otherwise joined together in pairs	1s. per gross of single laces or 20%, whichever is the greater	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
62.05 Other made up textile articles, etc.—*contd.*		
(B) Not containing silk, etc.—*contd.*		
(1) **Boot, etc. laces**—*contd.*		
(*b*) Other	9d. per gross of single laces or 20%, whichever is the greater	—
(2) Other articles	20%	—

Chapter 63: *Old Clothing and Other Textile Articles; Rags*

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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	The rates applicable to the goods when new	The rates applicable to the goods when new
63.02 Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables:		
(A) Containing more than 33⅓ per cent. by weight of man-made fibres	9d. per lb. or 20%, whichever is the less	⅘ths of the full rate
(B) Other	—	—

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 fabric) (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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
64.01 Footwear with outer soles and uppers of rubber or artificial plastic material:		
(A) If made to cover the ankle:		
(1) Containing furskin:		
(*a*) Of a length (front of sole to heel tip) exceeding 11 inches	4s. per pair or 30%, whichever is the greater	—
(*b*) Other	1s. 6d. per pair or 30%, whichever is the greater	—
(2) Not containing furskin:		
(*a*) Of a length (front of sole to heel tip) exceeding 11 inches	4s. per pair	—
(*b*) Other	1s. 6d. per pair	—
(B) If not made to cover the ankle:		
(1) Containing furskin:		
(*a*) Of a length (front of sole to heel tip) exceeding 9¼ inches	1s. per pair or 30%, whichever is the greater	—
(*b*) Other	10d. per pair or 30%, whichever is the greater	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
64.01 Footwear of rubber, etc.—*contd.*		
(B) It not made to cover the ankle—*contd.*		
(2) Not containing furskin:		
(*a*) Of a length (front of sole to heel tip) exceeding 9¼ inches	1s. per pair	—
(*b*) Other	10d. per pair	—
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) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing furskin:		
(*a*) Men's or children's	30%	20%
(*b*) Women's	3s. per pair or 30%, whichever is the greater	20%
(2) Not containing furskin:		
(*a*) Men's or children's	22½%	20%
(*b*) Women's	3s. per pair or 22½%, whichever is the greater	20%
(B) Other:		
(1) Containing furskin:		
(*a*) Men's or children's	30%	—
(*b*) Women's	3s. per pair or 30%, whichever is the greater	—
(2) Not containing furskin:		
(*a*) Men's	15%	—
(*b*) Women's	3s. per pair or 10%, whichever is the greater	—
(*c*) Children's	20%	—
64.03 Footwear with outer soles of wood or cork:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing furskin:		
(*a*) Men's or children's	30%	20%
(*b*) Women's	3s. per pair or 30%, whichever is the greater	20%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
64.03 Footwear with outer soles of wood or cork—*contd.*		
(A) Containing etc.—*contd.*		
(2) Not containing furskin:		
(*a*) Men's or children's	22½%	20%
(*b*) Women's	3s. per pair or 22½%, whichever is the greater	20%
(B) Other:		
(1) Containing furskin:		
(*a*) Men's or children's	30%	—
(*b*) Women's	3s. per pair or 30%, whichever is the greater	—
(2) Not containing furskin:		
(*a*) Men's	15%	—
(*b*) Women's	3s. per pair or 10%, whichever is the greater	—
(*c*) Children's	20%	—
64.04 Footwear with outer soles of other materials:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Containing furskin:		
(*a*) Men's or children's	30%	20%
(*b*) Women's	3s. per pair or 30%, whichever is the greater	20%
(2) Not containing furskin:		
(*a*) Men's or children's	22½%	20%
(*b*) Women's	3s. per pair or 22½%, whichever is the greater	20%
(B) Other:		
(1) Containing furskin:		
(*a*) Men's or children's	30%	—
(*b*) Women's	3s. per pair or 30%, whichever is the greater	—
(2) Not containing furskin:		
(*a*) Men's	15%	—
(*b*) Women's	3s. per pair or 10%, whichever is the greater	—
(*c*) Children's	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
64.05 Parts of footwear, removable in-soles, hose protectors and heel cushions of any material except metal:		
(A) **Boot and shoe uppers,** mounted on dummy lasts of wood or unmounted, and, in either case, perforated in at least two prominent places by the letters "S.P." so as to render them unsuitable for use as boot or shoe parts	—	—
(B) Other parts:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together:		
(*a*) Containing furskin	30%	20%
(*b*) Not containing furskin	22½%	20%
(2) Other:		
(*a*) Containing furskin	30%	—
(*b*) Not containing furskin	20%	—
64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	20%	—

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).

3. For the purposes of headings Nos. 65.03 to 65.06, the expression "headgear" is to be taken to include hoods and hat-shapes not falling within headings Nos. 65.01 and 65.02.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) **Hat-forms and cone-shaped hat bodies:**		
(1) Containing silk or man-made fibres:		
(*a*) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	4s. per doz. or 22½%, whichever is the greater	20%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
65.01 Hat-forms, hat bodies, etc.—*contd.*		
(A) Hat-forms, etc.—*contd.*		
(1) Containing silk, etc.—*contd.*		
(*b*) Other	4s. per doz. or 17½%, whichever is the greater	15%
(2) Not containing silk or man-made fibres	4s. per doz. or 15%, whichever is the greater	—
(B) Hat bodies (other than cone-shaped) and hoods:		
(1) Containing silk or man-made fibres:		
(*a*) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together:		
(i) With a raised or laid pile finish	15s. per doz. or 25%, whichever is the greater	20%
(ii) Other	5s. per doz. or 25%, whichever is the greater	20%
(*b*) Other:		
(i) With a raised or laid pile finish	15s. per doz. or 25%, whichever is the greater	15%
(ii) Other	5s. per doz. or 25%, whichever is the greater	15%
(2) Not containing silk or man-made fibres:		
(*a*) Wholly of sheep's or lambs' wool, alpaca, mohair, cashmere, llama, vicuna or camels' hair, or of any combination of those materials	5s. per doz. or 25%, whichever is the greater	—
(*b*) Other:		
(i) With a raised or laid pile finish	15s. per doz. or 25%, whichever is the greater	—
(ii) Other	5s. per doz. or 25%, whichever is the greater	—
(C) Plateaux and manchons (including slit manchons):		
(1) Containing silk or man-made fibres:		
(*a*) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22½%	20%
(*b*) Other	20%	15%
(2) Not containing silk or man-made fibres	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
65.02 Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims:		
(A) Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02):		
(1) Containing more than 10 per cent. by weight of silk, of man-made fibres, or of both together	22½% plus 2s. 3d. per lb. of silk plus 11d. per lb. of man-made fibres	⅘ths of the full rate
(2) Other	17½% plus 11d. per lb. of silk and of man-made fibres	⅘ths of the full rate
(B) Not containing silk or man-made fibres:		
(1) Wholly of unspun buntal fibre	10%	—
(2) Other	15%	—
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) Containing silk or man-made fibres:		
(1) 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:		
(*a*) With a raised or laid pile finish	15s. per doz. or 33⅓%, whichever is the greater	30%
(*b*) Other	5s. per doz. or 33⅓%, whichever is the greater	30%
(2) 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:		
(*a*) With a raised or laid pile finish	15s. per doz. or 25%, whichever is the greater	20%
(*b*) Other	5s. per doz. or 25%, whichever is the greater	20%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
65.03 Felt hats, etc.—*contd.*		
(A) Containing silk, etc.—*contd.*		
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*a*) With a raised or laid pile finish	15s. per doz. or 25%, whichever is the greater	10%
(*b*) Other	5s. per doz. or 25%, whichever is the greater	10%
(B) Not containing silk or man-made fibres:		
(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 doz. or 25%, whichever is the greater	—
(2) Other:		
(*a*) With a raised or laid pile finish	15s. per doz. or 25%, whichever is the greater	—
(*b*) Other	5s. per doz. or 25%, whichever is the greater	—
65.04 Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:		
(A) Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02):		
(1) 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%
(2) 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:		
(*a*) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	25%	20%
(*b*) Other	22½%	20%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
65.04 Hats, etc. plaited, etc.—*contd.*		
(A) Containing silk, etc.—*contd.*		
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components:		
(*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%	10%
(B) Not containing silk or man-made fibres:		
(1) Wholly of unspun buntal fibre, not lined, trimmed or decorated in any manner	10%	—
(2) Other:		
(*a*) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	25%	—
(*b*) Other	15%	—
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:		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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 of the article	33⅓%	30%
(2) 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 of the article	25%	20%
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components of the article	25%	10%
(B) Not containing silk or man-made fibres	25%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
65.06 Other headgear, whether or not lined or trimmed:		
(A) **Bathing caps of rubber**	20%	—
(B) **Headgear of furskin**	30%	—
(C) Other headgear	25%	—
65.07 Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear	20%	—

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
66.01 Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas):		
(A) With covers or cases containing silk or man-made fibres	42%	35%
(B) Other	20%	—
66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	20%	—
66.03 Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02:		
(A) **Handles** and parts incorporating handles	20%	—
(B) Other:		
(1) Wholly of wood	20%	—
(2) Other	30%	—

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 or to articles made of such artificial flowers, foliage or fruit.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) Down	10%	—
(B) Articles of apparel, trimmings, millinery mounts and similar articles	25%	—
(C) Other	20%	—
67.02 Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit:		
(A) Containing more than 25 per cent. by weight of silk, of man-made fibres, or of both together	42%	35%
(B) Other	25%	—
67.03 Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	10%	—
67.04 Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets)	20%	—
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	20%	—

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*) Toys, games or sports requisites (Chapter 97);

(*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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
68.01 Road and paving setts, curbs and flagstones, of natural stone (except slate):		
(A) **Granite flagstones**	30%	—
(B) Other	10%	—
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) **Granite**, and articles thereof:		
(1) Planed, or sawn and planed, on one or two sides only, but not further worked	15%	—
(2) Vases, inkstands (with or without trays or penholders), pen or pencil racks, stands and trays, blotters and letter openers, and bureau sets consisting of two or more of the foregoing articles	20%	—
(3) Other	30%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
68.02 Worked stone, etc.—*contd.*		
(B) Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2·5 or more, and articles thereof, except tiles no side of which exceeds 2 feet in length and mosaic cubes	17½%	—
(C) Other	10%	—
68.03 Worked slate and articles of slate, including articles of agglomerated slate:		
(A) In rectangular blocks, ground or polished, but not further manufactured, and not less than ¾ inch in thickness	5%	—
(B) Other	10%	—
68.04 Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery:		
(A) Of a diameter of not less than 54 inches, of agglomerated natural stone	10%	—
(B) Other	17½%	—
68.05 Hand polishing stones, whetstones, oil stones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	17½%	—
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:		
(A) On a base of paper or vulcanised fibre	10%	—
(B) Other	20%	—
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	10%	—
68.08 Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch)	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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	20%	—
68.10 Articles of plastering material	10%	—
68.11 Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	10%	—
68.12 Articles of asbestos-cement, of cellulose fibre-cement or the like:		
(A) Articles of asbestos-cement, not made partly of wood or other vegetable fibre, the following: Sheets, plates, tiles, slates and roof capping; tubes, pipes and pipe and tube fittings; gutters and fittings for gutters	12½%	—
(B) Other	15%	—
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 of, or with a basis of, asbestos and magnesium carbonate, and articles of such mixtures:		
(A) Yarns	10%	—
(B) Clothing and parts thereof	20%	—
(C) Other	15%	—
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:		
(A) Unmounted linings suitable for brakes, clutches and other parts of motor vehicles	30%	20%
(B) Other	15%	—
68.15 Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)	10%	—
68.16 Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	10%	—

Chapter 69: *Ceramic Products*

Notes

1. The headings of this Chapter are to be taken to apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.14 are to be taken to apply only to such products other than heat-insulating goods and refractory goods.

2. This Chapter does not cover:
(*a*) Goods falling within Chapter 71 (for example, imitation jewellery);
(*b*) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
(*c*) Artificial teeth (heading No. 90.19);
(*d*) Goods falling within Chapter 91 (for example, clocks and clock cases);
(*e*) Toys, games or sports requisites (Chapter 97);
(*f*) Smoking pipes, buttons or other articles falling within Chapter 98; or
(*g*) Original statuary, collectors' pieces or antiques (Chapter 99).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
I. Heat insulating and refractory goods		
69.01 Heat-insulating bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal or of similar siliceous earths:		
(A) Bricks and blocks	7½%	—
(B) Other	20%	—
69.02 Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	10%	—
69.03 Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01:		
(A) Laboratory wares	33⅓%	—
(B) Other	10%	—
II. Other ceramic products		
69.04 Building bricks (including flooring blocks, support or filler tiles and the like)	10%	—
69.05 Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments:		
(A) Roofing tiles	15%	—
(B) Other	20%	—
69.06 Piping, conduits and guttering (including angles, bends and similar fittings)	20%	—
69.07 Unglazed setts, flags and paving, hearth and wall tiles	15%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
69.08 Glazed setts, flags and paving, hearth and wall tiles:		
(A) Flat, rectangular, not figured or embossed:		
(1) All-white	2s. 3d. per sq. yd.	—
(2) Other	3s. per sq. yd.	—
(B) Other	30%	—
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) Laboratory wares	33⅓%	—
(B) Other	20%	—
69.10 Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings	25%	—
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) Articles designed for fixing to or setting in the wall	25%	—
(B) Other	£1 5s. per cwt.	—
69.12 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:		
(A) Fireproof non-vitrified earthenware cooking utensils	27½%	—
(B) Articles designed for fixing to or setting in the wall	25%	—
(C) Other	£1 5s. per cwt.	—
69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture	20%	—
69.14 Other articles	20%	—

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, complete scent or similar sprays or other articles falling within Chapter 98.

2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished", is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.

3. For the purposes of this Schedule, the expression "glass" is to be taken to extend to fused quartz and fused silica.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
70.01 Waste glass (cullet); glass in the mass (excluding optical glass)	10%	—
70.02 Glass of the variety known as "enamel" glass, in the mass, rods and tubes	20%	—
70.03 Glass in balls, rods and tubes, unworked (not being optical glass):		
(A) Balls	10%	—
(B) Tubing of a kind suitable for use for scientific purposes:		
(1) Tubing of neutral glass, not being (*a*) glass with a content of more than 85 per cent. of silica and boric oxide together nor (*b*) glass of fused silica or fused quartz, in straight lengths having an external diameter of not less than 8 millimetres and not more than 35 millimetres and a wall thickness of not less than 0·3 millimetres and not more than 1·5 millimetres, and being capable of passing a test corresponding with the test for limit of alkalinity of glass prescribed by British Pharmacopoeia, 1953	27½%	—
(2) Other	33⅓%	—
(C) Other	20%	—
70.04 Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	15%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
70.05 Unworked drawn or blown glass (including flashed glass), in rectangles	15%	—
70.06 Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked	15%	—
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%	—
70.08 Safety glass consisting of toughened or laminated glass, shaped or not:		
(A) In sizes and shapes ready for incorporation in motor vehicles	25%	16⅔%
(B) Other:		
(1) **Laminated safety glass**	17½%	—
(2) Other	20%	—
70.09 Glass mirrors (including rear-view mirrors), unframed, framed or backed:		
(A) Suitable for motor vehicles	30%	20%
(B) Partly of ivory, tortoiseshell, mother of pearl, amber or coral	30%	—
(C) Other	20%	—
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:		
(A) Syphon vases	20%	—
(B) Other	25%	—
70.11 Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:		
(A) For filament lamps	10%	—
(B) For mercury arc rectifiers of the mercury pool cathode type	10%	—
(C) Other	33⅓%	—
70.12 Glass inners for vacuum flasks or for other vacuum vessels, and blanks therefor	30%	—
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:		
(A) Denture bowls	25%	—
(B) Stemmed drinking vessels	20%	—
(C) Powder bowls or boxes	20%	—
(D) Other	30%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
70.14 Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:		
(A) **Optical elements:**		
(1) Pressed or moulded lenses (except dioptric lenses) and prisms and pressed or moulded blanks of lenses or prisms, unmounted	20%	—
(2) Other	50%	—
(B) **Miners' lamp glasses**	10%	—
(C) **Oil lamp chimneys** of which the top orifice is not larger than the bottom orifice and the height is not less than twice the maximum diameter	10%	—
(D) **Other illuminating glassware and lighting panels**, not of a kind used on cycles or motor vehicles	4½d. per lb. or 15%, whichever is the greater	—
(E) Other	20%	—
70.15 Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like:		
(A) **Clock and watch glasses**	33⅓%	22⅔%
(B) Other	10%	—
70.16 Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multicellular glass in blocks, slabs, plates, panels and similar forms	10%	—
70.17 Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:		
(A) **Laboratory glassware; glass ampoules**	33⅓%	—
(B) Other	25%	—
70.18 Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses:		
(A) **Optical glass and elements of optical glass,** other than optically worked elements	50%	—
(B) **Blanks for corrective spectacle lenses:**		
(1) Of optical glass	50%	—
(2) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
70.19 Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):		
(A) **Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings,** and similar fancy or decorative glass smallwares:		
(1) Not mounted, set or strung, but including ungraded goods temporarily strung for convenience of transport	—	—
(2) Other	25%	—
(B) **Articles of glassware** made from the goods within subheading (A) above:		
(1) **Bead trimmings**	15%	—
(2) Other	25%	—
(C) **Glass cubes and small glass plates,** whether or not on a backing, for mosaics and similar decorative purposes	10%	—
(D) **Artificial eyes of glass,** including those for toys but excluding those for wear by humans	15%	—
(E) **Ornaments and other fancy articles of lamp-worked glass**	25%	—
(F) **Glass grains (ballotini)**	10%	—
70.20 Glass fibre (including wool), yarns, fabrics, and articles made therefrom	10%	—
70.21 Other articles of glass:		
(A) **Glass gobs,** being measured quantities of glass, in the form of discs, for the manufacture of pressed or moulded blanks for lenses	10%	—
(B) Other	20%	—

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 100 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 " meansir idium, 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 per cent., by weight, of the alloy.

Alloys of precious metal are to be classified according to the following rules:

(*a*) An alloy containing 2 per cent. or more, by weight, of platinum is to be treated only as an alloy of platinum.

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

(*c*) Other alloys containing 2 per cent. or more, by weight, of silver are to be treated as alloys of silver.

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

6. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule 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. In this Chapter 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, 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, or of paint, varnish, pearl essence or similar coating materials.

However, heading No. 71.16 does not cover buttons, studs or cuff-links (heading No. 98.01), dress combs or hair slides (heading No. 98.12) or buckles, buckle clasps or clasps.

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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)	—	—
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) **Diamonds** drilled so as to be adapted for use in wire-drawing dies	20%	—
(B) **Piezo-electric quartz** in the form of plates, bars or rods	10%	—
(C) Other	—	—
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) **Piezo-electric quartz** in the form of plates, bars or rods	10%	—
(B) Other	—	—
71.04 Dust and powder of natural or synthetic precious or semi-precious stones:		
(A) **Diamond dust and powder**	—	—
(B) Other	10%	—
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) **Silver bullion**	—	—
(B) Other	10%	—
71.06 Rolled silver, unworked or semi-manufactured	10%	—
71.07 Gold, including platinum-plated gold, unwrought or semi-manufactured:		
(A) **Gold bullion**	—	—
(B) **Gold leaf**	15%	—
(C) Other	10%	—
71.08 Rolled gold on base metal or silver, unworked or semi-manufactured	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
71.09 Platinum and other metals of the platinum group, unwrought or semi-manufactured:		
(A) Platinum in grain, ingot, bar or powder	—	—
(B) Other	10%	—
71.10 Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	10%	—
71.11 Waste and scrap (including goldsmiths', silversmiths' and jewellers' sweepings, residues and lemels) of precious metal, fit only for the recovery of metal or for use in the manufacture of chemicals	—	—
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) Powder boxes and parts thereof	20%	—
(B) Cigarette cases of rolled precious metal on a base of non-precious metal	20%	—
(C) Other	25%	—
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) Articles of rolled precious metal on a base of non-precious metal	20%	—
(B) Other:		
(1) Powder bowls, powder boxes and powder puffs, and parts thereof	20%	—
(2) Knives, forks and spoons and similar tableware	25%	—
(3) Manicure sets, manicure appliances, and parts thereof	25%	—
(4) Other	30%	—
71.14 Other articles of precious metal or rolled precious metal	20%	—
71.15 Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed):		
(A) Diamond-set used or defective drill bits, reaming shells and other articles, being parts of tools, fit only for recovery of the diamonds set therein	—	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
71.15 Articles of pearls, etc.—*contd.*		
(B) Articles wholly of agate or wholly of natural or synthetic sapphire or ruby, of a kind used in machinery, but not including bearings	15%	—
(C) Stationery and parts thereof	20%	—
(D) Powder bowls and boxes, and parts thereof	20%	—
(E) Vases of onyx	20%	—
(F) Manicure sets, manicure appliances, and parts thereof	25%	—
(G) Other:		
(1) Made wholly or partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones; made partly of ivory, tortoise-shell, mother of pearl, amber or coral	30%	—
(2) Other:		
(*a*) Articles of jewellery and parts thereof	25%	—
(*b*) Other	20%	—
71.16 Imitation jewellery	25%	—

Chapter 72: *Coin*

Note

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
72.01 Coin	—	—

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*) Frames or parts of umbrellas, sunshades, walking-sticks or of other articles, falling within heading No. 66.03;

(*e*) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);

(*f*) Subject to the operation of Note 1 (*f*) to Chapter 84, articles falling within Section XVI (machinery, mechanical appliances and electrical goods);

(*g*) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);

(*h*) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;

(*ij*) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition);

(*k*) Articles falling within Chapter 94 (furniture and mattress supports);

(*l*) Hand sieves (heading No. 96.06);

(*m*) Articles falling within Chapter 97 (toys, games and sports requisites); or

(*n*) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

2. Throughout this Schedule, the expression " parts of general use " means:

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

(*b*) Springs and leaves for springs, of base metal, other than watch and clock springs (heading No. 91.11); and

(*c*) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

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

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

3. Classification of Alloys:

(*a*) An alloy of base metals containing more than 10 per cent., by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals or of a ferro-alloy or master alloy (as defined in Chapters 73 and 74).

(*b*) Ferro-alloys and master alloys (as defined in Chapters 73 and 74) are to be classified under headings Nos. 73.02 and 74.02, respectively.

(*c*) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.

(*d*) An alloy, not being a ferro-alloy or a master alloy, composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.

(*e*) In this Section the term " alloy " is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting.

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

5. Classification of Composite Articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight. For this purpose:

(*a*) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal, and

(*b*) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified.

6. For the purposes of this Section, the expression " scrap and waste " means scrap and waste metal fit only for the recovery of metal or for use in the manufacture of chemicals.

7. In this Section, any reference to base metal, or to a particular base metal, is to be taken as including base metal plated with precious metal.

Chapter 73: *Iron and Steel and Articles thereof*

Notes

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

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

A ferrous product containing, by weight, 1·9 per cent. or more of carbon, and which may contain one or more of the following elements within the weight limits specified:

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

However, the ferrous alloys known as " non-distorting tool steels ", containing, by weight, 1·9 per cent. or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

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

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

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

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

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

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

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

Steel containing, by weight, one or more elements in the following proportions:
more than 2 per cent. of manganese and silicon, taken together, or
2·00 per cent. or more of manganese, or
2·00 per cent. or more of silicon, or
0·50 per cent. or more of nickel, or

0·50 per cent. or more of chromium, or
0·10 per cent. or more of molybdenum, or
0·10 per cent. or more of vanadium, or
0·30 per cent. or more of tungsten, or
0·30 per cent. or more of cobalt, or
0·30 per cent. or more of aluminium, or
0·40 per cent. or more of copper, or
0·10 per cent. or more of lead, or
0·12 per cent. or more of phosphorus, or
0·10 per cent. or more of sulphur, or
0·20 per cent. or more of phosphorus and sulphur, taken together, or
0·10 per cent. or more of other elements, taken separately.

(*e*) **High carbon steel** (heading No. 73.15):
Steel containing, by weight, not less than 0·60 per cent. of carbon and having a content, by weight, less than 0·04 per cent. of phosphorus and sulphur taken separately and less than 0·07 per cent. of these elements taken together.

(*f*) **Puddled bars and pilings** (heading No. 73.06):
Products for rolling, forging or re-melting obtained either:
(i) By shingling balls of puddled iron to remove the slag arising during puddling, or
(ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

(*g*) **Ingots** (heading No. 73.06):
Products for rolling or forging obtained by casting into moulds.

(*h*) **Blooms and billets** (heading No. 73.07):
Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one quarter of the width.

(*ij*) **Slabs and sheet bars (including tinplate bars)** (heading No. 73.07):
Semi-finished products of rectangular section, of a thickness not less than 6 millimetres, of a width not less than 150 millimetres and of such dimensions that the thickness does not exceed one quarter of the width.

(*k*) **Coils for re-rolling** (heading No. 73.08):
Coiled semi-finished hot-rolled products, of rectangular section, not less than 1·5 millimetres thick, of a width exceeding 500 millimetres and of a weight of not less than 500 kilograms 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 millimetres but not exceeding 100 millimetres, and of a width exceeding 150 millimetres but not exceeding 1,200 millimetres.

(*m*) **Hoop and strip** (heading No. 73.12):
Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 millimetres, of a width not exceeding 500 millimetres and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

(*n*) **Sheets and plates** (heading No. 73.13):
Rolled products (other than coils for re-rolling as defined in paragraph (*k*) above) of a thickness not exceeding 125 millimetres and, if in rectangles, of a width exceeding 500 millimetres.
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.

(*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 millimetres. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.

(*p*) **Bars and rods (including wire rod)** (heading No. 73.10):
Products of solid section which do not conform to the entirety of any of the definitions (*h*), (*ij*), (*k*), (*l*), (*m*), (*n*) and (*o*) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

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

(*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.

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 millimetres and of a wall thickness exceeding 10·5 millimetres.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
73.01 Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:		
(A) **Pig iron,** smelted wholly with charcoal	—	—
(B) **Vanadium-titanium pig iron** produced in an electric furnace	—	—
(C) **Pig iron** produced in an electric furnace and containing more than 0·1 per cent. by weight of cobalt but not more than 0·025 per cent. by weight of phosphorus and not more than 0·02 per cent. by weight of sulphur	—	—
(D) **Pig iron** produced in an electric furnace and containing not more than 0·025 per cent. by weight of phosphorus, not more than 0·02 per cent. by weight of sulphur and not more than 2·5 per cent. by weight of total carbon	—	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
73.01 Pig iron, etc.—*contd.*		
(E) **Other pig iron; cast iron**	£2 10s. per ton or 10%, whichever is the greater	—
(F) **Spiegeleisen**	£4 per ton or 10%, whichever is the greater	—
73.02 Ferro-alloys:		
(A) **Ferro-chromium**	—	—
(B) **Ferro-silicon** containing not less than 20 per cent. by weight of silicon	—	—
(C) **Silico-manganese**	—	—
(D) **Ferro-silico-chromium** containing not less than 20 per cent. by weight of silicon and not less than 10 per cent. by weight of chromium	—	—
(E) **Ferro-manganese:**		
(1) Containing less than 3 per cent. by weight of carbon	—	—
(2) Other:		
(*a*) Containing less than 65 per cent. by weight of manganese	£4 per ton or 10%, whichever is the greater	—
(*b*) Other	£8 15s. per ton or 10%, whichever is the greater	—
(F) **Ferro-molybdenum and ferro-vanadium**	25%	—
(G) **Ferro-tungsten**	25%	—
(H) **Ferro-titanium** containing not more than 2 per cent. by weight of carbon	33⅓%	—
(IJ) Other	10%	—
73.03 Scrap and waste metal of iron or steel	—	—
73.04 Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel:		
(A) **Shot and angular grit**	10%	—
(B) **Wire pellets**	33⅓%	—
73.05 Iron or steel powders; sponge iron or steel:		
(A) **Sponge iron** in the form of cakes, briquettes or powder, containing not less than 94 per cent. by weight of total iron and not more than 0·2 per cent. by weight of total carbon	—	—
(B) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
73.06 Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:		
(A) Puddled bars and pilings:		
(1) Of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	—	—
(2) Other	£4 per ton or 10%, whichever is the greater	—
(B) Ingots, blocks, lumps and similar forms:		
(1) Manufactured entirely from pig iron smelted wholly with charcoal	—	—
(2) Other	£3 5s. per ton or 10%, whichever is the greater	—
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, billets, slabs and sheet bars	£4 per ton or 10%, whichever is the greater	—
(B) Pieces roughly shaped by forging	17½%	—
73.08 Iron or steel coils for re-rolling	£6 5s. per ton or 10%, whichever is the greater	—
73.09 Universal plates of iron or steel	£4 15s. per ton or 10%, whichever is the greater	—
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) Bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	—	—
(B) Cut bars of iron or steel, not exceeding 6 inches in length, 6 inches in width and 1¼ inches in thickness, and containing not more than 0·03 per cent. by weight of sulphur and not more than 0·025 per cent. by weight of phosphorus	—	—
(C) Bright steel bars	£7 per ton or 10%, whichever is the greater	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
73.10 Bars and rods, etc.—*contd.*		
(D) Other bars and rods; **hollow mining drill steel**	£4 10s. per ton or 10%, whichever is the greater	—
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) **Fluted or U-section form sections** of a kind suitable for use in the manufacture of umbrella ribs, whether or not hardened, tempered or annealed, cut into lengths not exceeding 36 inches but not further manufactured	15%	—
(B) **Other angles, shapes and sections:**		
(1) Not drilled, punched or otherwise fabricated	£4 10s. per ton or 10%, whichever is the greater	—
(2) Other	£7 10s. per ton or 10%, whichever is the greater	—
(C) **Sheet piling**	£4 10s. per ton or 10%, whichever is the greater	—
73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled:		
(A) **Bandsaw strip** 3 inches wide and over and from 19 to 12 gauge (Birmingham wire gauge) in thickness	—	—
(B) **Other hoop and strip:**		
(1) 3 millimetres or more in thickness	£4 15s. per ton or 10%, whichever is the greater	—
(2) Less than 3 millimetres in thickness:		
(*a*) Not plated, coated or clad, nor cold-rolled	£4 10s. per ton or 10%, whichever is the greater	—
(*b*) Other	£7 per ton or 10%, whichever is the greater	—
73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled:		
(A) 3 millimetres or more in thicknesss	£4 15s. per ton or 10%, whichever is the greater	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
73.13 Sheets and Plates, etc.—*contd.*		
(B) Less than 3 millimetres in thickness:		
(1) Not plated, coated or clad	£6 5s. per ton or 10%, whichever is the greater	—
(2) Other	£7 5s. per ton or 10%, whichever is the greater	—
73.14 Iron or steel wire, whether or not coated, but not insulated:		
(A) Of a value exceeding £60 per ton	£20 per ton or 25%, whichever is the greater	—
(B) Other	33⅓%	—
73.15 Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:		
(A) **Bandsaw strip** 3 inches wide and over and from 19 to 12 gauge (Birmingham wire gauge) in thickness	—	—
(B) **Machinery belting** (including conveyor and elevator bands) of cold-rolled strip, exceeding 10 inches in width, imported in coils, of stainless steel or, hardened and tempered, of charcoal steel	10%	—
(C) **Heat resisting wire**, not plated, coated or covered, of metal alloy containing by weight the following: not less than per cent. / not more than per cent. Chromium 19·5 / 26·0 Aluminium 3·5 / 6·5 Cobalt 1·5 / 4·0 and not more than a total of 3 per cent. by weight of substances other than chromium, aluminium, cobalt and iron	15%	—
(D) Other:		
(1) **Ingots, blocks, lumps and similar forms**	£3 5s. per ton or 10%, whichever is the greater	—
(2) **Blooms, billets, slabs and sheet bars**	£4 per ton or 10%, whichever is the greater	—
(3) **Pieces roughly shaped by forging**	17½%	—
(4) **Coils for re-rolling**	£6 5s. per ton or 10%, whichever is the greater	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
73.15 Alloy steel, etc.—*contd.*		
(D) Other—*contd.*		
(5) **Universal plates**	£4 15s. per ton or 10%, whichever is the greater	—
(6) **Bars and rods (including wire rod):**		
(*a*) Bright steel bars	£7 per ton or 10%, whichever is the greater	—
(*b*) Other	£4 10s. per ton or 10%, whichever is the greater	—
(7) **Hollow mining drill steel**	£4 10s. per ton or 10%, whichever is the greater	—
(8) **Angles, shapes and sections:**		
(*a*) Not drilled, punched or otherwise fabricated	£4 10s. per ton or 10%, whichever is the greater	—
(*b*) Other	£7 10s. per ton or 10%, whichever is the greater	—
(9) **Sheet piling**	£4 10s. per ton or 10%, whichever is the greater	—
(10) **Hoop and strip:**		
(*a*) 3 millimetres or more in thickness	£4 15s. per ton or 10%, whichever is the greater	—
(*b*) Less than 3 millimetres in thickness:		
(i) Not plated, coated or clad, nor cold-rolled	£4 10s. per ton or 10%, whichever is the greater	—
(ii) Other	£7 per ton or 10%, whichever is the greater	—
(11) **Sheets and plates:**		
(*a*) 3 millimetres or more in thickness	£4 15s. per ton or 10%, whichever is the greater	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
73.15 Alloy steel, etc.—*contd.*		
(D) Other—*contd.*		
(11) Sheets and plates—*contd.*		
(*b*) Less than 3 millimetres in thickness:		
(i) Not plated, coated or clad	£6 5s. per ton or 10%, whichever is the greater	—
(ii) Other	£7 5s. per ton or 10%, whichever is the greater	—
(12) Wire:		
(*a*) Of a value exceeding £60 per ton	£20 per ton or 25%, whichever is the greater	—
(*b*) Other	33⅓%	—
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, fishplates, chairs, chair wedges, sole plates, rail clips, bedplates and ties:		
(A) Rails, check-rails, switch blades, crossings and crossing pieces:		
(1) Used	—	—
(2) Unused	£4 5s. per ton or 10%, whichever is the greater	—
(B) Point rods, sleepers, fishplates, chairs, chair wedges, bedplates, sole plates, rail clips, ties and rack rails:		
(1) Sleepers, fishplates and sole plates	£5 10s. per ton or 10%, whichever is the greater	—
(2) Other	20%	—
73.17 Tubes and pipes, of cast iron	17½%	—
73.18 Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:		
(A) Cast tubes and pipes	17½%	—
(B) Other tubes and pipes	20%	—
73.19 High-pressure hydro-electric conduits of steel, whether or not reinforced	20%	—
73.20 Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
73.21 Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:		
(A) Door and window frames and casements	15%	—
(B) Tubes:		
(1) Of cast iron or steel	17½%	—
(2) Other	20%	—
(C) Other	10%	—
73.22 Reservoirs, tanks, vats and similar containers, for any material, of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	20%	—
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:		
(A) Churns for the conveyance of milk	15%	—
(B) Other	20%	—
73.24 Compressed gas cylinders and similar pressure containers, of iron or steel	10%	—
73.25 Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables:		
(A) Stranded wire, cables, cordage and ropes, of a value exceeding £75 per ton	£25 per ton or 25%, whichever is the greater	—
(B) Other	33⅓%	—
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	33⅓%	—
73.27 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire:		
(A) Galvanised hexagonal wire netting	20%	—
(B) Woven or knitted mesh of a kind commonly used in the manufacture of pot scourers	20%	—
(C) Other	30%	—
73.28 Expanded metal, of iron or steel	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
73.29 Chain and parts thereof, of iron or steel:		
(A) **Motor vehicle transmission chain,** and parts thereof	30%	20%
(B) **Jack chain** (including mattress chain)	£12 per ton or 25%, whichever is the greater	—
(C) Other:		
(1) **Chain and parts thereof, manufactured of wire** (other than welded or forged chain)	33⅓%	—
(2) Other	20%	—
73.30 Anchors and grapnels and parts thereof, of iron or steel	17½%	—
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	20%	—
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) **Bolts, nuts, bolt ends, set screws and screw studs, and other screws for metal:**		
(1) Not exceeding $\frac{9}{32}$ inch in maximum thread diameter:		
(*a*) Of a value not exceeding £16 per cwt.	18s. 8d. per cwt. or 20%, whichever is the greater	—
(*b*) Of a value exceeding £16 per cwt.	£3 4s. per cwt. or 15%, whichever is the greater	—
(2) Exceeding $\frac{9}{32}$ inch but not exceeding $\frac{13}{32}$ inch in maximum thread diameter:		
(*a*) Of a value not exceeding £10 per cwt.	14s. per cwt. or 20%, whichever is the greater	—
(*b*) Of a value exceeding £10 per cwt.	£2 per cwt. or 15%, whichever is the greater	—
(3) Exceeding $\frac{13}{32}$ inch but not exceeding $\frac{9}{16}$ inch in maximum thread diameter:		
(*a*) Of a value not exceeding £6 5s. per cwt.	9s. 4d. per cwt. or 20%, whichever is the greater	—
(*b*) Of a value exceeding £6 5s. per cwt.	£1 5s. per cwt. or 15%, whichever is the greater	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
73.32 Bolts and nuts, etc.—*contd.*		
(A) **Bolts, etc., for metal**—*contd.*		
(4) Exceeding $\frac{5}{16}$ inch in maximum thread diameter:		
(*a*) Of a value not exceeding £5 per cwt.	6s. per cwt. or 20%, whichever is the greater	—
(*b*) Of a value exceeding £5 per cwt.	£1 per cwt. or 15%, whichever is the greater	—
(B) **Screws for wood** (other than coach screws, screw hooks and screw rings)	2½d. per gross or 3½d. per lb., whichever is the greater	—
(C) **Rivets, washers and spring washers**	15%	—
(D) Other	20%	—
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, including blanks:		
(A) **Needles for hand sewing, including embroidery; hand carpet needles and bodkins**	15%	—
(B) Other	20%	—
73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	33⅓%	—
73.35 Springs and leaves for springs, of iron or steel:		
(A) **Upholstery and mattress wire springs**	33⅓%	—
(B) Other	20%	—
73.36 Stoves (including stoves with subsidiary boilers for central heating or for hot water supply), 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:		
(A) **Stoves for heating with solid fuel, and parts thereof**	15%	—
(B) Other	20%	—
73.37 Central heating boilers (excluding steam-generating boilers of heading No. 84.01), air heaters, unit heaters and radiators, for central heating, not electrically operated, and parts thereof, of iron or steel	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
73.38 Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:		
(A) **Baths** other than wrought enamelled or galvanised baths	15%	—
(B) **Hearth plates and other plates and sheets** (not being hollow-ware) of vitreous enamelled or stove enamelled iron or steel	25%	—
(C) **Boot and shoe trees**	17½%	—
(D) Other:		
(1) Of wire	33⅓%	—
(2) Of other materials	20%	—
73.39 Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel:		
(A) Of wire, other than pot scourers of woven or knitted mesh	33⅓%	—
(B) Other	20%	—
73.40 Other articles of iron or steel:		
(A) **Empty ribbon spools** adapted for use in typewriters (including electric typewriters), accounting, adding, listing, book-keeping and billing machines, cash registers, weighing machines or time recorders, and parts of such spools	6d. per lb.	—
(B) **Bookshelves, shelving, storage bins, storage racks, cabinets and lockers**	15%	—
(C) **Mattress hooks**	£12 per ton or 25%, whichever is the greater	—
(D) Other articles:		
(1) Of wire	33⅓%	—
(2) Of other materials	20%	—

Chapter 74: *Copper and Articles thereof*

Notes

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

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

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

(*a*) **Wire** (headings Nos. 74.03, 74.10 and 74.11):

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

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

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

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0·15 millimetres but does not exceed one tenth of the width.

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

(*d*) **Foil** (heading No. 74.05):

Products of a thickness (excluding any backing) not exceeding 0·15 millimetres.

Heading No. 74.05 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
74.01 Copper matte; cement copper; unwrought copper (refined or not); copper waste and scrap:		
(A) Copper matte; cement copper; copper waste and scrap	—	—
(B) Unwrought copper:		
(1) Copper, other than alloys of copper	—	—
(2) Alloys of copper	10%	—
74.02 Master alloys	10%	—
74.03 Wrought bars, rods, angles, shapes and sections, of copper; copper wire	10%	—
74.04 Wrought plates, sheets and strip, of copper	15%	—
74.05 Copper foil	20%	—
74.06 Copper powders and flakes	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
74.07 Tubes and pipes and blanks therefor, of copper; hollow bars of copper	20%	—
74.08 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper	20%	—
74.09 Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	20%	—
74.10 Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	20%	—
74.11 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	20%	—
74.12 Expanded metal, of copper	20%	—
74.13 Chain and parts thereof, of copper	20%	—
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	20%	—
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 for wood (other than screw hooks and screw rings):		
(1) Up to and including 8 gauge	9d. per lb. or 2½d. per gross, whichever is the greater	—
(2) Over 8 gauge	6d. per lb.	—
(B) Other	20%	—
74.16 Springs, of copper	20%	—
74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	20%	—
74.18 Other articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper	20%	—
74.19 Other articles of copper	20%	—

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 six millimetres.

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

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

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0·15 millimetres but 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.

(*d*) **Foil** (heading No. 75.03):

Products of a thickness (excluding any backing) not exceeding 0·15 millimetres.

Heading No. 75.03 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
75.01 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:		
(A) Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy	—	—
(B) Unwrought nickel:		
(1) Nickel, other than alloys of nickel	—	—
(2) Nickel-copper alloys containing more than 60 per cent. by weight of nickel	—	—
(3) Other alloys of nickel	10%	—
(C) Nickel waste and scrap	—	—
75.02 Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:		
(A) Bars and rods, of nickel-copper alloy containing more than 60 per cent. by weight of nickel	—	—
(B) Other	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
75.03 Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:		
(A) Plates, sheets and strip:		
(1) Of nickel-copper alloy containing more than 60 per cent. by weight of nickel	—	—
(2) Of other nickel alloys or of nickel:		
(*a*) Of an alloy in which copper predominates by weight over each of the other metals	15%	—
(*b*) Other	10%	—
(B) Foil:		
(1) Of nickel-copper alloy containing more than 60 per cent. by weight of nickel	—	—
(2) Other	20%	—
(C) Powders	—	—
(D) Flakes	20%	—
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:		
(1) Of an alloy in which copper predominates by weight over each of the other metals	20%	—
(2) Other	10%	—
(B) Tube and pipe fittings	20%	—
(C) Blanks for tubes and pipes; hollow bars:		
(1) Of nickel-copper alloy containing more than 60 per cent. by weight of nickel	—	—
(2) Other	10%	—
75.05 Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	20%	—
75.06 Other articles of nickel	20%	—

Chapter 76: *Aluminium and Articles thereof*

Notes

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

(*a*) **Wire** (headings Nos. 76.02, 76.12 and 76.13):
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds six millimetres.

(*b*) **Wrought bars, rods, angles, shapes and sections** (heading No. 76.02):
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0·15 millimetres but does not exceed one tenth of the width.

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

(*d*) **Foil** (heading No. 76.04):

Products of a thickness (excluding any backing) not exceeding 0·15 millimetres.

Heading No. 76.04 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
76.01 Unwrought aluminium; aluminium waste and scrap		
(A) **Unwrought aluminium:**		
(1) Aluminium, other than alloys of aluminium	—	—
(2) Alloys of aluminium	10%	—
(B) **Waste and scrap**	—	—
76.02 Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	12½%	—
76.03 Wrought plates, sheets and strip (including discs and circles), of aluminium:		
(A) Venetian blind strip, lacquered or enamelled	15%	—
(B) Other	12½%	—
76.04 Aluminium foil	20%	—
76.05 Aluminium powders and flakes	20%	—
76.06 Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium	12½%	—
76.07 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	20%	—
76.08 Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, 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	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
76.09 Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	20%	—
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	20%	—
76.11 Compressed gas cylinders and similar pressure containers, of aluminium	20%	—
76.12 Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	20%	—
76.13 Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	20%	—
76.14 Expanded metal, of aluminium	20%	—
76.15 Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium	20%	—
76.16 Other articles of aluminium:		
(A) Lasts for boot and shoe making machines; boot and shoe trees (including fillers)	17½%	—
(B) Other	20%	—

Chapter 77: *Magnesium and Beryllium and Articles thereof*

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
77.01 Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:		
(A) Unwrought magnesium	10%	—
(B) Waste and scrap	—	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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:		
(A) Raspings and shavings of uniform size; powders and flakes	20%	—
(B) Other	10%	—
77.03 Other articles of magnesium	20%	—
77.04 Beryllium, unwrought or wrought, and articles of beryllium:		
(A) Waste and scrap	—	—
(B) Other	10%	—

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 six millimetres.

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

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

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

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

Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(*d*) **Foil** (heading No. 78.04):

Products of a weight per square metre (excluding any backing) not exceeding 1,700 grammes.

Heading No. 78.04 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
78.01 Unwrought lead (including argentiferous lead); lead waste and scrap:		
(A) Unwrought lead:		
(1) Lead, other than alloys of lead	7s. 6d. per ton	—
(2) Alloys of lead	10%	—
(B) Waste and scrap	—	—
78.02 Wrought bars, rods, angles, shapes and sections, of lead; lead wire	10%	—
78.03 Wrought plates, sheets and strip, of lead	10%	—
78.04 Lead foil; lead powders and flakes	20%	—
78.05 Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead:		
(A) Tube and pipe fittings	20%	—
(B) Other	10%	—
78.06 Other articles of lead	20%	—

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 six millimetres.

(*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 six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0·15 millimetres but 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.

(*d*) **Foil** (heading No. 79.03):

Products of a thickness (excluding any backing) not exceeding 0·15 millimetres.

Heading No. 79.03 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
79.01 Unwrought zinc; zinc waste and scrap:		
(A) Unwrought zinc, other than alloys of zinc:		
(1) Arsenic-free for analysis	33⅓%	—
(2) Other	£1 10s. per ton	—
(B) Unwrought alloys of zinc	10%	—
(C) Waste and scrap	—	—
79.02 Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire	10%	—
79.03 Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:		
(A) Plates, sheets and strip:		
(1) Zinc, other than alloys of zinc	£5 per ton or 15%, whichever is the greater	—
(2) Alloys of zinc	10%	—
(B) Powders	15%	—
(C) Foil and flakes	20%	—
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:		
(A) Tube and pipe fittings	20%	—
(B) Other	10%	—
79.05 Gutters, roof capping, skylight frames, and other fabricated building components, of zinc	20%	—
79.06 Other articles of zinc	20%	—

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 six millimetres.

(*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 six millimetres and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(*c*) **Wrought plates, sheets and strip** (heading No. 80.03):

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

(*d*) **Foil** (heading No. 80.04):

Products of a weight per square metre (excluding any backing) not exceeding one kilogram.

Heading No. 80.04 is to be taken to apply, *inter alia*, to such products whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material.

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
80.01 Unwrought tin; tin waste and scrap:		
(A) Unwrought tin:		
(1) Tin, other than alloys of tin	—	—
(2) Alloys of tin	10%	—
(B) Waste and scrap	—	—
80.02 Wrought bars, rods, angles, shapes and sections, of tin; tin wire	10%	—
80.03 Wrought plates, sheets and strip, of tin	10%	—
80.04 Tin foil; tin powders and flakes	20%	—
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) Tube and pipe fittings	20%	—
(B) Other	10%	—
80.06 Other articles of tin	20%	—

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: antimony, bismuth, cadmium, chromium, cobalt, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, thallium, thorium, titanium, uranium, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
81.01 Tungsten (wolfram), unwrought or wrought, and articles thereof	33⅓%	—
81.02 Molybdenum, unwrought or wrought, and articles thereof	33⅓%	—
81.03 Tantalum, unwrought or wrought, and articles thereof:		
(A) **Tantalum (other than alloys of tantalum)** unwrought or in powder, sheets, plates, bars, wire, tubes and other semi-manufactured forms; **waste and scrap**	—	—
(B) Other	10%	—
81.04 Other base metals, unwrought or wrought, and articles thereof:		
(A) Antimony and articles thereof:		
(1) Antimony metal containing not less than 85 per cent. by weight of antimony	£40 per ton or 25%, whichever is the greater	—
(2) Other	10%	—
(B) Bismuth and articles thereof:		
(1) Unwrought metal; waste and scrap	—	—
(2) Other	10%	—
(C) Chromium and vanadium and articles thereof	33⅓%	—
(D) Cobalt and articles thereof:		
(1) Mattes, speiss and other intermediate products of cobalt metallurgy; waste and scrap	—	—
(2) Unwrought metal; powder:		
(*a*) Cobalt, other than alloys of cobalt	—	—
(*b*) Alloys of cobalt	10%	—
(3) Other	10%	—
(E) Manganese and articles thereof:		
(1) Waste and scrap	—	—
(2) Ferro-manganese containing less than 3 per cent. by weight of carbon, and silico-manganese	—	—
(3) Manganese metal (other than alloys of manganese) containing not more than 1 per cent. by weight of carbon	33⅓%	—
(4) Other	10%	—
(F) Other metals and articles thereof:		
(1) Waste and scrap	—	—
(2) Other	10%	—

Chapter 82: *Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; Parts thereof*

Notes

1. Apart from blow lamps, portable forges, grinding wheels mounted on frameworks, manicure and chiropody sets, and goods classified in headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:

(*a*) Base metal;

(*b*) Metallic carbides on a support of base metal;

(*c*) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or

(*d*) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and tool-holders for mechanical hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

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

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. For this purpose a specific rate of duty shall be converted into its *ad valorem* equivalent rate and where an *ad valorem* equivalent rate is the highest rate of duty, the set shall be charged as a whole at that rate.

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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%	—
82.02 Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades):		
(A) Saws (non-mechanical):		
(1) Of a value of less than 3s. 9d. each	17½%	—
(2) Of a value of 3s. 9d. or more each	9d. each or 15%, whichever is the greater	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
82.02 Saws, etc.—*contd.*		
(B) Blades for saws:		
(1) Circular saws:		
(*a*) Fitted with toothed segments of metal:		
(i) Not exceeding 20 inches in maximum diameter	3s. for each inch or part of an inch of the maximum diameter	—
(ii) Exceeding 20 inches in maximum diameter	£3 plus 4s. for each inch or part of an inch by which the maximum diameter exceeds 20 inches	—
(*b*) Diamond saws and abrasive saws	17½%	—
(*c*) Other	15%	—
(2) Hacksaw blades, bandsaw blades, jigsaw blades and fretsaw blades	15%	—
(3) Blanks for blades of hand panel saws, being blanks of tapered cross-section, but not including toothed blanks	15%	—
(4) Other blades for saws	17½%	—
(C) Parts of saws, other than blades; parts of blades for saws:		
(1) Toothed segments of metal for circular saws:		
(*a*) Not exceeding 5 ounces each in weight	10s. per lb.	—
(*b*) Exceeding 5 ounces each in weight	5s. per lb. plus 1s. 3d. per segment	—
(2) Other	17½%	—
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) Pliers, pincers, nippers and the like (including bolt croppers and perforating punches of the plier type):		
(1) If the value does not exceed 12s. per dozen	25%	—
(2) If the value exceeds 12s. per dozen	3s. per doz. or 15%, whichever is the greater	—
(B) Pipe cutters	15%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
82.03 Hand tools, etc.—*contd.*		
(C) **Wrenches and spanners:**		
(1) Chain pipe wrenches and adjustable pipe wrenches having one fixed jaw, one movable jaw and one or more springs	17½%	—
(2) Other	15%	—
(D) **Files and rasps,** with or without handles:		
(1) Of which the serrated part exceeds 6 inches in length	15%	—
(2) Other	17½%	—
(E) **Other tools**	17½%	—
(F) **Parts** of the goods of subheadings (A) to (E) above, but not including files or rasps without handles:		
(1) **Parts of pliers, pincers, nippers and the like** (including bolt croppers and perforating punches of the plier type):		
(*a*) If the value does not exceed 6s. per dozen	9d. per doz. or 25%, whichever is the greater	—
(*b*) If the value exceeds 6s. per dozen	1s. 6d. per doz. or 15%, whichever is the greater	—
(2) Other	17½%	—
82.04 Hand tools (including mounted glaziers' diamonds but not including needles, bodkins, crochet hooks, embroidery stilettos and the like) not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels mounted on frameworks (hand or pedal operated):		
(A) **Braces,** not including breast drills and hand drills	15%	—
(B) **Broaches**	15%	—
(C) **Die stocks** (including screw plates) and tap wrenches	15%	—
(D) **Tyre levers** and other appliances for fitting tyres	15%	—
(E) **Vices**	15%	—
(F) **Knife sharpeners**	20%	—
(G) **Other tools:**		
(1) Of wire, but not including engineers', carpenters' and joiners' tools	33⅓%	—
(2) Other	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
82.04 Hand tools, etc.—*contd.*		
(H) Parts of the tools of subheadings (A) to (G) above:		
(1) Of wire	33⅓%	—
(2) Other:		
(*a*) Parts of knife sharpeners	20%	—
(*b*) Other	17½%	—
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:		
(A) Files and rasps of which the serrated part exceeds 6 inches in length; band and rotary files	15%	—
(B) Broaches	15%	—
(C) Drills, reamers and countersinks	15%	—
(D) Press tools	15%	—
(E) Threading dies and taps	15%	—
(F) Cutting tools for machine tools not comprised in subheadings (A) to (E) above, other than diamond tools, abrasive tools, high precision hobs of the types used in gear cutting machines, or tools tipped with any sintered preparation of tungsten carbide or other carbide	15%	—
(G) Diamond dies for wire drawing	20%	—
(H) Other tools	17½%	—
(IJ) Parts of the tools of subheadings (A) to (H) above	17½%	—
82.06 Knives and cutting blades, for machines or for mechanical appliances:		
(A) Knives and cutting blades tipped with any sintered preparation of tungsten carbide or other carbide	17½%	—
(B) Other knives and cutting blades:		
(1) Diamond tools	17½%	—
(2) Other	15%	—
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)	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding ten kilograms and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink:		
(A) **Food grinders or slicers; fruit juice extractors**	15%	—
(B) **Other appliances**	17½%	—
(C) **Parts of the appliances of subheadings** (A) and (B) above	17½%	—
82.09 Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:		
(A) **Knives** made partly of ivory, tortoise-shell or mother of pearl	25%	—
(B) **Other knives**	2s. per doz. or 20%, whichever is the greater	—
(C) **Parts of knives**	20%	—
82.10 Knife blades	1s. per doz. or 20%, whichever is the greater	—
82.11 Razors and razor blades (including razor blade blanks, whether or not in strips):		
(A) **Safety razor blades** (including blanks):		
(1) Blanks, not ground	10% plus 1s. per gross	—
(2) Other	20% plus 1s. 6d. per gross	—
(B) Other	15%	—
82.12 Scissors (including tailors' shears), and blades therefor:		
(A) **Scissors and blades therefor:**		
(1) Not exceeding 3 inches in length	2s. per doz. pairs or 20%, whichever is the greater	—
(2) Exceeding 3 inches but not exceeding 5 inches in length	3s. per doz. pairs or 20%, whichever is the greater	—
(3) Exceeding 5 inches in length	3s. 6d. per doz. pairs or 20%, whichever is the greater	—
(B) **Parts of scissors other than blades**	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):		
(A) Sheep shearers and other animal hair clippers, flexible drive and vacuum operated types	12½%	—
(B) Other hair clippers	8d. each or 17½%, whichever is the greater	—
(C) Parts of hair clippers:		
(1) Cutting plates	3d. each or 17½%, whichever is the greater	—
(2) Levers	1d. each or 17½%, whichever is the greater	—
(3) Other	17½%	—
(D) Secateurs	20%	—
(E) Manicure and chiropody sets and appliances	25%	—
(F) Other	17½%	—
82.14 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware:		
(A) Made partly of ivory, tortoise-shell or mother of pearl	25%	—
(B) Other	20%	—
82.15 Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	20%	—

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).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
83.01 Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal:		
(A) **Trunk, travelling bag, suitcase and attache case locks** with the keys therefor not exceeding three per lock, and such locks without keys	17½%	—
(B) **Other locks** (including padlocks) with the keys therefor not exceeding three per lock, and such locks without keys	1s. 2d. per doz. or 20%, whichever is the greater	—
(C) Other	20%	—
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:		
(A) **Hasps and staples**	10%	—
(B) Other	20%	—
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	15%	—
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	15%	—
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:		
(A) **Indexers; list binders; fittings for files**	15%	—
(B) Other	20%	—
83.06 Statuettes and other ornaments of a kind used indoors, of base metal	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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)	20%	—
83.08 Flexible tubing and piping, of base metal	20%	—
83.09 Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal:		
(A) Hooks and eyes	15%	—
(B) Tubular rivets of iron or steel	15%	—
(C) Bifurcated rivets of iron or steel	33⅓%	—
(D) Other	20%	—
83.10 Beads and spangles, of base metal	15%	—
83.11 Bells and gongs, non-electric, of base metal, and parts thereof of base metal:		
(A) Cycle bells	3d. each or 30%, whichever is the greater	—
(B) Bell domes	2d. each or 33⅓%, whichever is the greater	—
(C) Other	20%	—
83.12 Photograph, picture and similar frames, of base metal; mirrors of base metal	20%	—
83.13 Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal	20%	—
83.14 Sign-plates, name-plates, numbers, letters and other signs, of base metal	20%	—
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	20%	—

SECTION XVI

MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; PARTS THEREOF

Notes

1. This Section does not cover:

(*a*) Transmission, conveyor or elevator belts of vulcanised rubber (heading No. 40.10) or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14);

(*b*) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for industrial purposes;

(*c*) Bobbins, spools, cops, cones, cores and similar supports, of a kind used on machinery, mechanical appliances or electrical goods, falling within Chapter 39, 40, 44 or 48 or Section XV;

(*d*) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21;

(*e*) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);

(*f*) Articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed), falling within heading No. 71.02, 71.03 or 71.15;

(*g*) Parts of general use as defined in Note 2 to Section XV;

(*h*) Endless belts of metal wire or strip (Section XV);

(*ij*) Articles falling within Chapter 83;

(*k*) Vehicles, aircraft, ships or boats, and parts thereof, of Section XVII;

(*l*) Articles falling within Chapter 90;

(*m*) Clocks, watches and other articles falling within Chapter 91;

(*n*) Brushes of a kind used as parts of machines, falling within heading No. 96.02; or

(*o*) Articles falling within Chapter 97.

2. Subject to Notes 1 and 3 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:

(*a*) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings 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. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.

(*c*) All other parts are to be classified in heading No. 84.65 or 85.28.

3. An incomplete machine is to be classified with the corresponding complete machine (and not with parts of such a machine if its parts are separately specified), provided it has the essential character of such a complete machine.

4. A machine (or an incomplete machine classified as if it were complete by virtue of the preceding Note 3) imported unassembled or disassembled is to be classified as a machine of the corresponding kind.

5. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

6. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.

7. For the purposes of these Notes, the expression " machine " means any machine, apparatus or appliance of a kind falling within Section XVI.

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);

(*e*) Hand tools or electro-mechanical domestic appliances, with self-contained electric motors, of heading No. 85.05 or 85.06; or

(*f*) Articles falling within Chapter 82, not being articles falling within heading No. 84.21, 84.22, 84.49 or 84.50.

2. Subject to the operation of Notes 5 and 6 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time 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, falling within heading No. 84.28;

(*b*) Grain dampening machines falling within heading No. 84.29;

(*c*) Diffusing apparatus for sugar juice extraction falling within heading No. 84.30; or

(*d*) Machinery falling within heading No. 84.40 for the heat-treatment of textile yarns, fabrics or made up textile articles.

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

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

(*a*) Sewing machines (heading No. 84.41); or

(*b*) Office machinery of heading No. 84.54.

3. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent. or by more than 0·05 millimetres, whichever is less. Other steel balls are to be classified under heading No. 73.40.

4. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

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

5. Heading No. 84.16 is to be taken to apply, *inter alia*, to machines for rolling into sheet form material fed to the rollers in a plastic condition.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
84.01 Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam)	17½%	—
84.02 Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	17½%	—
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	20%	—
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	17½%	—
84.05 Steam and other vapour power units, not incorporating boilers	17½%	—
84.06 Internal combustion piston engines:		
(A) Engines:		
(1) Motor vehicle engines, but not including engines specialised for track-laying tractors	30%	20%
(2) Other	17½%	—
(B) Parts of engines:		
(1) Parts suitable for use in motor vehicles, but not including piston rings, of a diameter of 5 inches or over when compressed or parts specialised for use in track-laying tractor engines	30%	20%
(2) Other	17½%	—
84.07 Water wheels, water turbines and other water engines, including regulators therefor	17½%	—
84.08 Other engines and motors:		
(A) Motor vehicle engines	30%	20%
(B) Musical instrument (including gramophone) motors	33⅓%	22⅔%
(C) Camera and cinematograph motors	50%	—
(D) Other	17½%	—
84.09 Mechanically propelled road rollers:		
(A) Road rollers	15%	—
(B) Parts of road rollers	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
84.10 Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds:		
(A) Pumps and liquid elevators:		
(1) Of the types used for the delivery of petrol and oil at garages and filling stations	15%	—
(2) Injectors for boilers	15%	—
(3) Other	17½%	—
(B) Parts of pumps and liquid elevators	17½%	—
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) Vacuum pumps and air or gas compressors	15%	—
(B) Other pumps; fans, blowers and the like:		
(1) Parts and accessories of motor vehicles	30%	20%
(2) Other	17½%	—
(C) Parts of the goods of subheadings (A) and (B) (2) above	17½%	—
84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air:		
(A) Air conditioning machines	15%	—
(B) Parts of air conditioning machines	17½%	—
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	17½%	—
84.14 Industrial and laboratory furnaces and ovens, non-electric	17½%	—
84.15 Refrigerators and refrigerating equipment (electrical and other):		
(A) Electrically operated refrigerators	15%	—
(B) Other refrigerators and refrigerating equipment	17½%	—
(C) Parts of refrigerators and refrigerating equipment:		
(1) Complete mechanical units	15%	—
(2) Other	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
84.16 Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor:		
(A) Ironing machines of the types used in dry cleaning and laundering	15%	—
(B) Other machines	17½%	—
(C) Parts of the machines of subheadings (A) and (B) above	17½%	—
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) Electrical cooking and heating apparatus:		
(1) High frequency induction and dielectric apparatus	20%	—
(2) Other	10%	—
(B) Other:		
(1) For the drying of textile fibres	15%	—
(2) Other	17½%	—
(C) Parts of the goods of subheadings (A) (2) and (B) above	17½%	—
84.18 Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:		
(A) Centrifuges:		
(1) Dryers of the types used in dry cleaning and laundering	15%	—
(2) Cream separators:		
(*a*) Capable of separating the cream from not less than 400 gallons of milk per hour	10%	—
(*b*) Other	15%	—
(3) Other	17½%	—
(B) Filtering and purifying machinery and apparatus:		
(1) Parts of motor vehicles	30%	20%
(2) Other	17½%	—
(C) Parts of the goods of subheadings (A) and (B) (2) above:		
(1) Parts of cream separators	15%	—
(2) Other	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) **Can casing machines; cappers, sealers (excluding carton sealing machines) and closers**	15%	—
(B) **Machines for filling containers,** being machines incorporating devices which automatically control the quantity of material to be inserted into each container, but not including machines constructed for performing operations additional to filling and control of quantity	15%	—
(C) **Tube filling machines,** being machines for filling and closing collapsible metal containers	15%	—
(D) **Electrically operated dish washers**	15%	—
(E) Other machines	17½%	—
(F) **Parts** of the machines of subheadings (A) to (E) above	17½%	—
84.20 Weighing machinery (excluding balances of a sensitivity of 5 centigrams or better), including weight-operated counting and checking machines; weighing machine weights of all kinds:		
(A) **Weights** of a kind used with the balances of heading No. 90.15	33⅓%	—
(B) Other	17½%	—
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:		
(A) **Agricultural and commercial horticultural appliances**	15%	—
(B) **Sand blast nozzles** lined with material wholly or mainly of silicon carbide or tungsten carbide	10%	—
(C) Other	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) **Power operated machines,** the following: **Cranes** **Hoists** **Winches** **Lifts** (elevators) **Telphers** **Conveyor or transporter installations** which operate on a fixed track **Winders,** being mining machines	15%	—
(B) **Parts of power operated machines,** the following: **Conversion front end attachments** for cranes **Crane attachments** for lorries or tractors	15%	—
(C) **Non-portable lifting jacks**	15%	—
(D) **Parts** of the goods of subheadings (A), (B) and (C) above	17½%	—
(E) **Rolling mill (metal working) machinery,** the following: Working and transporter roller racks and tables; ingot, slab, bar and plate tilters and manipulators	25%	—
(F) Other	17½%	—
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) **Power operated machines,** the following: **Excavators; motor graders; rippers; rooters; scrapers; trenching machines; ditchers; coal cutters**	15%	—
(B) **Parts of power operated machines,** the following: **Conversion front end attachments** for excavators **Shovel and dragline attachments** for lorries or tractors **Angledozer and bulldozer attachments** **Excavator buckets,** including shovel dippers, dragline, clamshell, orange peel and grab buckets and rock grabs	15%	—
(C) **Parts** of the goods of subheadings (A) and (B) above	17½%	—
(D) Other	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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	15%	—
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):		
(A) Root topping machines, root lifters and root harvesters	12½%	—
(B) Parts of the machines of subheading (A) above	15%	—
(C) Hay or grass mowers:		
(1) Rotary blade type	17½%	—
(2) Other	15%	—
(D) Other:		
(1) Agricultural and commercial horticultural machines	15%	—
(2) Other	17½%	—
84.26 Dairy machinery (including milking machines):		
(A) Cheese presses	10%	—
(B) Milking machines	12½%	—
(C) Parts of milking machines	15%	—
(D) Churns for butter making and combined churns and butter workers	15%	—
(E) Other	17½%	—
84.27 Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	17½%	—
84.28 Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders:		
(A) Sheep shearers and other animal hair clippers	12½%	—
(B) Parts of the machines of subheading (A) above	15%	—
(C) Other	15%	—
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	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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:		
(A) **Gut cleaning machines,** being slaughterhouse machinery	12½%	—
(B) **Extruders, spreaders and coilers,** being machines of the types used for preparing macaroni and similar cereal foods	15%	—
(C) Other machines	17½%	—
(D) **Parts** of the machines of subheadings (A), (B) and (C) above	17½%	—
84.31 Machinery for making or finishing cellulosic pulp, paper or paperboard	17½%	—
84.32 Book-binding machinery, including book-sewing machines	17½%	—
84.33 Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	17½%	—
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) **Typesetting machines**	15%	—
(B) **Parts** of typesetting machines	17½%	—
(C) Other	17½%	—
84.35 Other printing machinery; machines for uses ancillary to printing:		
(A) **Rotary newspaper printing machines,** that is to say, rotary printing machines designed for the printing of newspapers and the like from reels of paper, and equipped with cutting and folding mechanism	15%	—
(B) **Sheet fed printing machines,** the following: Cylinder flat bed, platen or rotary presses, for either letterpress, lithographic gravure or aniline printing, whether printing from flat formes or from curved plates or formes, whether hand fed or automatically fed	15%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
84.35 Other printing machinery, etc.—*contd.*		
(C) **Magazine presses,** whether flat bed, rotary sheet or web fed and with or without folding, stitching and cutting mechanism	15%	—
(D) Other machines	17½%	—
(E) **Parts** of the machines of subheadings (A) to (D) above	17½%	—
84.36 Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines:		
(A) Machines, the following:	15%	—
Opening machines		
Ragtearing machines		
Garnetting machines		
Feeding machines		
Spreading machines		
Scutching machines		
Tenterhook Willeys (Fearnought machines)		
Burring machines		
Hackling machines		
Carding machines		
Lap forming machines		
Combing machines		
Gilling machines		
Carbonising machines		
Drawing frames		
Roving, flyer or speed frames		
Jute and hemp softening machines		
Beating machines		
Fibre cutting machines		
Spinning machines and twisting machines, including spinning frames and mules, but not including doubling machines		
(B) Other	17½%	—
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) **Full-fashioned hose knitting machines**	20%	—
(B) Other:		
(1) **Flat bar knitting machines,** other than warp knitting machines:		
(*a*) Power operated	12½%	—
(*b*) Other	15%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
84.37 Weaving, knitting etc. machines—*contd.*		
(B) Other—*contd.*		
(2) **Warp tying, warp drawing and warp knitting machines**	15%	—
(3) Other	17½%	—
84.38 Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):		
(A) **Inset mails** of a kind used in the manufacture of wire healds for textile looms	—	—
(B) **Bearded needles, and narrowing points, running-on points and welt-hooks,** adapted for use in conjunction therewith	40%	—
(C) **Hosiery latch needles**	33⅓%	—
(D) Other:		
(1) **Parts** of full-fashioned hose knitting machines	20%	—
(2) Other	17½%	—
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	17½%	—
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) **Dry cleaning and laundering machines** (other than hand operated machines of the types used for domestic purposes), the following:	15%	—
Cleaners and washers		
Dryers		
Wringers		
Ironing machines		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
84.40 Machinery for washing, etc.—*contd.*		
(B) Other machines	17½%	—
(C) **Parts** of the goods of subheadings (A) and and (B) above	17½%	—
84.41 Sewing machines; furniture specially designed for sewing machines; sewing machine needles:		
(A) **Sewing machines; sewing machine heads,** being, in the case of hand sewing machines, machines without stands or separable cabinet work, and, in the case of treadle or power-operated machines, machines without stands or separable cabinet work and without equipment for providing motive power	15%	—
(B) **Parts** of the machines of subheading (A) above (including sewing machine needles)	17½%	—
(C) **Furniture,** specially designed for sewing machines	20%	—
84.42 Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	17½%	—
84.43 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	17½%	—
84.44 Rolling mills and rolls therefor:		
(A) **Rolls for rolling mills,** of iron or steel	20%	—
(B) Other	25%	—
84.45 Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50:		
(A) **Flying shears and strip coilers,** of a kind used in rolling mills	25%	—
(B) Other	17½%	—
84.46 Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49:		
(A) **Machines for cutting, shaping, dressing or polishing natural building stone**	15%	—
(B) **Glass-working machines** of the types used for surface grinding, polishing and smoothing in the production of plate glass	15%	—
(C) Other	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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:		
(A) **Machine tools for working wood, the following:**	15%	—
Branding machines		
Corrugated fastener driving machines		
Peeling machines		
Slicing machines		
Splitting machines		
Cooperage machines, the following:		
Stave hollowing and backing machines		
Stave bending machines		
Stave jointing machines		
Head rounding and bevelling machines		
Crozing machines; chiming and crozing machines; chiming, crozing and howelling machines		
Shive making and working machines		
(B) Other	17½%	—
84.48 Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for the mechanical hand tools of heading No. 82.04, 84.49 or 85.05:		
(A) **Machine vices, chucks, tool holders, jigs and fixtures**	15%	—
(B) **Parts** of the goods of subheading (A) above	17½%	—
(C) **Parts of flying shears and strip coilers,** of a kind used in rolling mills	25%	—
(D) Other	17½%	—
84.49 Tools for working in the hand, pneumatic or with self-contained non-electric motor:		
(A) **Pneumatic tools**	15%	—
(B) Other tools	17½%	—
(C) **Parts** of the tools of subheadings (A) and (B) above	17½%	—
84.50 Gas-operated welding, brazing, cutting and surface tempering appliances:		
(A) **Welding machines** (other than tube-making machines)	15%	—
(B) Other appliances	17½%	—
(C) **Parts** of the goods of subheadings (A) and (B) above	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
84.51 Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines:		
(A) Typewriters, other than machines of the types used for the automatic production of typewritten correspondence:		
(1) Electric typewriters	20%	—
(2) Other:		
(*a*) Of a weight not exceeding 22 lb.	£1 15s. per machine or 20%, whichever is the greater, but not more than £2 per machine	—
(*b*) Of a weight exceeding 22 lb.	£2 per machine or 20%, whichever is the greater, but not more than £3 10s. per machine	—
(B) Other	15%	—
84.52 Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:		
(A) Machines, the following: **Calculating machines** **Accounting machines** **Adding machines** **Listing machines** **Book-keeping machines** **Billing machines** **Posting machines** **Postage-franking machines**	15%	—
(B) **Cash registers**	10%	—
(C) Other	17½%	—
84.53 Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines)	17½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) Machines, the following:	15%	—
Addressing machines		
Letter opening machines		
Letter sealing machines		
Stamp affixing machines		
Coin-sorting, counting and wrapping machines		
Perforating machines (including morse perforators)		
Machines of the types used for the automatic production of typewritten correspondence		
(B) Cash registers	10%	—
(C) Other	17½%	—
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) Parts of the following machines (not being machines operated in conjunction with punched cards):	3s. 6d. per lb. or 20%, whichever is the less	—
Typewriters (including electric typewriters)		
Machines of the types used for the automatic production of typewritten correspondence		
Accounting machines		
Calculating machines		
Adding machines		
Listing machines		
Book-keeping machines		
Billing machines		
Posting machines		
Cheque-writing machines		
(B) Parts of cash registers	10%	—
(C) Other	17½%	—
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:		
(A) Brick presses	12½%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
84.56 Machinery for sorting, screening, etc.—*contd.*		
(B) Other machines	17½%	—
(C) Parts of the goods of subheadings (A) and (B) above	17½%	—
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) Automatic multi-head machines of the types used for bottle-making, for making glass stems for electric lamps or for exhausting electric lamps and valves	15%	—
(B) Other machines	17½%	—
(C) Parts of the machines of subheadings (A) and (B) above	17½%	—
84.58 Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	17½%	—
84.59 Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:		
(A) Re-winders for cinematograph film	15%	—
(B) Bunch-making machines and rolling machines, being cigar-making machines	15%	—
(C) Other machines and mechanical appliances	17½%	—
(D) Parts of the goods of subheadings (A), (B) and (C) above	17½%	—
84.60 Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	20%	—
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	20%	—
84.62 Ball, roller or needle roller bearings	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
84.63 Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings:		
(A) Crankshafts	15%	—
(B) Wood split pulleys	2s. 6d. per pulley or 20%, whichever is the greater	—
(C) Parts of wood split pulleys:		
(1) Bushings	20%	—
(2) Other parts	2s. 6d. per part or 20%, whichever is the greater	—
(D) Other	17½%	—
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	20%	—
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	17½%	—

Chapter 85: *Electrical Machinery and Equipment; Parts thereof*

Notes

1. This Chapter does not cover:

(*a*) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;

(*b*) Articles of glass falling within heading No. 70.11 (for example, glass bulbs for electric lamps);

(*c*) Electrically heated furniture of Chapter 94.

2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.

3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:

(*a*) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;

(*b*) Other machines provided the weight of such other machines does not exceed 20 kilograms.

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).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
85.01 Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:		
(A) **Motor and generator casings and unwound rotors and stators**	10%	—
(B) **Generators, motors and rotary converters**	17½%	—
(C) **Transformers** rated at not less than 1 KVA on continuous load; **metal tank mercury arc rectifiers**	17½%	—
(D) **Parts** of the goods of subheading (C) above	20%	—
(E) **Inductors,** calibrated	33⅓%	—
(F) Other	20%	—
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:		
(A) **Chucks and vices**	15%	—
(B) **Parts** of chucks and vices	17½%	—
(C) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
85.03 Primary cells and primary batteries:		
(A) Standard cells	33⅓%	—
(B) Other	20%	—
85.04 Electric accumulators:		
(A) Accumulators	15%	—
(B) Parts of accumulators:		
(1) Perforated separators	15%	—
(2) Other	20%	—
85.05 Tools for working in the hand, with self-contained electric motor	17½%	—
85.06 Electro-mechanical domestic appliances, with self-contained electric motor:		
(A) Vacuum cleaners	15%	—
(B) Food mixers, grinders or slicers	15%	—
(C) Drink mixers and fruit juice extractors	15%	—
(D) Refuse disposal units	15%	—
(E) Other appliances	17½%	—
(F) Parts of the appliances of subheadings (A) to (E) above	17½%	—
85.07 Shavers and hair clippers, with self-contained electric motor:		
(A) Shavers and hair clippers	15%	—
(B) Parts of shavers and hair clippers	17½%	—
85.08 Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); dynamos and cut-outs for use in conjunction therewith:		
(A) Ignition magnetos	25%	—
(B) Other starting and ignition equipment and dynamos and cut-outs:		
(1) Parts of motor vehicles	30%	20%
(2) Other	17½%	—
85.09 Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:		
(A) Equipment for cycles (other than motor cycles):		
(1) Dynamo lighting sets, comprising dynamo and head lamp, with or without clips and wiring, and with or without rear lamp	2s. 6d. per set or 27½%, whichever is the greater	—
(2) Dynamos for lighting sets, with or without clips and wiring; and cases (or bodies) thereof, whether complete or not	2s. each or 27½%, whichever is the greater	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
85.09 Electrical lighting and signalling equipment, etc.—*contd.*		
(A) Equipment for cycles—*contd.*		
(3) Lamps designed for use on cycles; and cases (or bodies) thereof, whether complete or not	6d. each or 27½%, whichever is the greater	—
(4) Other equipment	20%	—
(5) Parts (other than cases or bodies of dynamos and lamps)	20%	—
(B) Equipment for motor vehicles:		
(1) Defrosters and demisters	15%	10%
(2) Parts of defrosters and demisters	30%	20%
(3) Other	30%	20%
85.10 Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09:		
(A) **Lamps; cases therefor,** whether complete or not	1s. 2d. per lb. or 20%, whichever is the greater	—
(B) **Parts** (other than cases) of the lamps of subheading (A) above	20%	—
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) **Welding machines** (other than tube-making machines)	15%	—
(B) Heating and cooking apparatus:		
(1) High frequency induction and dielectric apparatus	20%	—
(2) Other	10%	—
(C) Other machines and apparatus	17½%	—
(D) **Parts** of the goods of subheadings (A), (B) (2) and (C) above	17½%	—
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) **Heating and cooking apparatus:**		
(1) High frequency induction and dielectric apparatus	20%	—
(2) Other	10%	—
(B) **Hair dryers of the domestic type; hand and face dryers**	17½%	—
(C) Other apparatus and appliances	20%	—
(D) **Parts** of the goods of subheadings (A) and (C) above	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
85.13 Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):		
(A) **Telephone instruments of the desk and wall types; teleprinters; morse transmitters and receivers; morse reperforators**	15%	—
(B) Other apparatus	20%	—
(C) **Parts** of the goods of subheadings (A) and (B) above	20%	—
85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:		
(A) **Microphones** and stands therefor; **loudspeakers and amplifiers,** not being sound amplification apparatus of a kind used for the reproduction of music	20%	—
(B) **Other loudspeakers and amplifiers**	20%	13⅓%
(C) **Parts** of the goods of subheadings (A) and (B) above	20%	—
85.15 Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:		
(A) **Transmitting sets, receiving sets and combined transmitting and receiving sets:**		
(1) Receiving sets of the domestic or portable type	20%	—
(2) Sets designed or adapted for fitting to motor vehicles	30%	20%
(3) Other	17½%	—
(B) **Parts** of the sets of subheading (A) above	20%	—
(C) **Radiogramophones; combined recorders and reproducers** for magnetic sound recordings on tape or wire, incorporated with radio receivers of the domestic type or with radiogramophones	20%	13⅓%
(D) Other	20%	—
85.16 Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields	20%	—
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	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
85.18 Electrical capacitors, fixed or variable:		
(A) Laboratory and standard	33⅓%	—
(B) Other	20%	—
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, lamp-holders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; rheostatic, inductance, motor driven and vibrating contact automatic voltage regulators; switchboards (other than telephone switchboards) and control panels:		
(A) Parts of motor vehicles	30%	20%
(B) Resistors, precision, standard and laboratory	33⅓%	—
(C) Other	20%	—
85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:		
(A) Discharge lamps	33⅓%	—
(B) Arc-lamps for cinematograph projectors	33⅓%	—
(C) Other	20%	—
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; crystal diodes, crystal triodes and other crystal valves (for example, transistors); mounted piezo-electric crystals:		
(A) Mercury arc rectifiers, being rectifiers with mercury pool cathodes	17½%	—
(B) Parts of the goods of subheading (A) above	20%	—
(C) Thermionic, cold cathode and photo-cathode valves and tubes other than those described in subheading (A) above	33⅓%	—
(D) Photocells	33⅓%	—
(E) Mounted piezo-electric crystals of quartz	10%	—
(F) Other	20%	—
85.22 Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter:		
(A) Standard signal generators, radio type; oscillators, laboratory and standard	33⅓%	—
(B) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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:		
(A) **Cable core,** whether bound with brass tape or not, produced by stripping used submarine cables	—	—
(B) **Wire and cable** (but not including wire insulated only with enamel, varnish or lacquer)	17½%	—
(C) Other	20%	—
85.24 Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:		
(A) **Arc-lamp carbons:**		
(1) Arc-lamp carbons which are externally covered with copper and do not exceed 14 millimetres in diameter	7s. 6d. per lb.	—
(2) Other arc-lamp carbons	2s. 6d. per lb.	—
(3) Parts of arc-lamp carbons	7s. 6d. per lb.	—
(B) **Carbon electrodes,** other than arc-lamp carbons:		
(1) Amorphous carbon electrodes, but not including primary battery carbons	25%	—
(2) Other carbon electrodes:		
(*a*) Slabs in length exceeding 960 millimetres and not exceeding 1,040 millimetres, in width exceeding 168 millimetres and not exceeding 190 millimetres, and in thickness exceeding 48 millimetres and not exceeding 52 millimetres	10%	—
(*b*) Rods in length exceeding 288 millimetres and not exceeding 364 millimetres and in diameter exceeding 48 millimetres and not exceeding 52 millimetres	10%	—
(*c*) Other	20%	—
(C) **Carbon brushes** fitted with metal terminals or metal connectors	15%	—
(D) Other carbon articles	20%	—
85.25 Insulators of any material:		
(A) **Porcelain insulators,** whether or not incorporating metal fittings, of a weight exceeding 2 lb.	15%	—
(B) Other insulators	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) Parts of motor vehicles	30%	20%
(B) Other	20%	—
85.27 Electrical conduit tubing and joints therefor, of base metal lined with insulating material	20%	—
85.28 Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	20%	—

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;
(*c*) Articles falling within Chapter 82 (tools);
(*d*) Articles falling within heading No. 83.11;
(*e*) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
(*f*) Electrical machinery and equipment (Chapter 85);
(*g*) Articles falling within Chapter 90;
(*h*) Clocks (Chapter 91);
(*ij*) Arms (Chapter 93);
(*k*) Brushes of a kind used as parts of vehicles (heading No. 96.02).

3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

5. An incomplete or unfinished article of this Section is to be classified as the corresponding complete or finished article, provided it has the essential character of such complete or finished article.

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

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 (heading No. 44.07) or of concrete (heading No. 68.11);
(*b*) Railway or tramway track construction material of iron or steel falling within heading No. 73.16; or
(*c*) Electrically powered signalling apparatus falling within heading No. 85.16.

2. Heading No. 86.09 is to be taken to apply, *inter alia*, to:

(*a*) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
(*b*) Frames, underframes and bogies;
(*c*) Axle boxes; brake gear;
(*d*) Buffers for rolling-stock; coupling gear and corridor connections;
(*e*) Coachwork.

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

(*a*) Assembled track, turntables, platform buffers, loading gauges;
(*b*) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
86.01 Steam rail locomotives and tenders	20%	—
86.02 Electric rail locomotives, battery operated or powered from an external source of electricity	20%	—
86.03 Other rail locomotives	20%	—
86.04 Mechanically propelled railway and tramway coaches, vans and trucks; mechanically propelled track inspection trolleys	20%	—
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	20%	—
86.06 Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	20%	—
86.07 Railway and tramway goods vans, goods wagons and trucks:		
(A) For use on railways not exceeding 3 feet in gauge	33⅓%	—
(B) Other	20%	—
86.08 Road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship	20%	—
86.09 Parts of railway and tramway locomotives and rolling-stock:		
(A) One-piece cast steel locomotive beds and one-piece cast steel tender frames	17½%	—
(B) Complete and assembled roller bearing and ball bearing axle boxes	20%	—
(C) Other parts:		
(1) Of vans, wagons and trucks for use on railways not exceeding 3 feet in gauge:		
(*a*) Wheels, and sets of wheels consisting of two wheels and an axle	25%	—
(*b*) Other	33⅓%	—
(2) Other	20%	—
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	20%	—

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.

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
87.01 Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:		
(A) Track-laying tractors:		
(1) Of a drawbar horsepower not exceeding 50	20%	—
(2) Of a drawbar horsepower exceeding 50	15%	—
(B) Other tractors:		
(1) One or two wheeled tractors	15%	—
(2) Other:		
(*a*) Agricultural	15%	15%
(*b*) Other	30%	20%
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) Dumpers designed solely for use in excavating and levelling operations	15%	—
(B) Three wheeled vehicles of an unladen weight not exceeding 8 cwt.	22½%	22½%
(C) Agricultural vehicles of a kind mainly used for hauling or pushing another vehicle, appliance or load	15%	15%
(D) Other	30%	20%
87.03 Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, 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	30%	20%
87.04 Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:		
(A) For track-laying tractors	15%	—
(B) For the dumpers of subheading No. 87.02 (A) above	17½%	—
(C) Other	30%	20%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
87.05 Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	30%	20%
87.06 Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:		
(A) Of track-laying tractors	15%	—
(B) Of one or two wheeled tractors	15%	—
(C) Of the dumpers of subheading No. 87.02 (A) above	17½%	—
(D) Of other motor vehicles:		
(1) Of safety glass	25%	16⅔%
(2) Other	30%	20%
87.07 Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, fork-lift trucks and platform trucks); tractors of the type used on railway station platforms; parts of the foregoing trucks and tractors	17½%	—
87.08 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles:		
(A) Track-laying vehicles and parts thereof	17½%	—
(B) Other vehicles and parts thereof	30%	20%
87.09 Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds:		
(A) Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor:		
(1) Motor-bicycles with internal combustion piston engines of a cylinder capacity of not less than 800 cubic centimetres	20%	20%
(2) Other	22½%	22½%
(B) Side-cars, whether or not fitted to a motor-cycle or other vehicle of this heading	30%	20%
87.10 Cycles, not motorised	20%	—
87.11 Invalid carriages, fitted with means of mechanical propulsion (motorised or not):		
(A) Motorised	22½%	22½%
(B) Not motorised	17½%	—
87.12 Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:		
(A) Of motor-cycles, auto-cycles, cycles fitted with an auxiliary motor, or motorised invalid carriages	30%	20%
(B) Of side-cars, cycles (not motorised), or invalid carriages (not motorised)	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
87.13 Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof	20%	—
87.14 Other vehicles (including trailers), not mechanically propelled, and parts thereof:		
(A) Trailer units of flexible or articulated motor vehicles, and parts of such units	30%	20%
(B) Other vehicles (including trailers) and parts thereof	20%	—

Chapter 88: *Aircraft and parts thereof; Parachutes; Catapults and similar Aircraft Launching Gear; Ground Flying Trainers*

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
88.01 Balloons and airships	20%	—
88.02 Flying machines, gliders and kites; rotochutes:		
(A) **Flying machines**	17½%	—
(B) Other	20%	—
88.03 Parts of goods falling in heading No. 88.01 or 88.02:		
(A) **Parts of flying machines**	17½%	—
(B) Other	20%	—
88.04 Parachutes and parts thereof and accessories thereto:		
(A) Of silk or man-made fibres	42%	35%
(B) Other	20%	—
88.05 Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	20%	—

Chapter 89: *Ships, Boats and Floating Structures*

Note

A hull, unfinished or incomplete vessel, assembled or unassembled, or a complete vessel, unassembled, is to be classified as a vessel of a particular kind if it has the essential character of a vessel of that kind except that a hull or such a vessel for breaking up is to be classified in heading No. 89.04. In other cases such goods are to be classified within heading No. 89.01.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
89.01 Ships, boats and other vessels not falling within any of the following headings of this Chapter:		
(A) Of a gross tonnage (ascertained in accordance with the Merchant Shipping Acts, 1894 to 1952) of 80 tons or more	—	—
(B) Other	10%	—
89.02 Tugs:		
(A) Of a gross tonnage (ascertained in accordance with the Merchant Shipping Acts, 1894 to 1952) of 80 tons or more	—	—
(B) Other	10%	—
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) Of a gross tonnage (ascertained in accordance with the Merchant Shipping Acts, 1894 to 1952) of 80 tons or more	—	—
(B) Other	10%	—
89.04 Ships, boats and other vessels for breaking up	The same rate as if not for breaking up	—
89.05 Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	20%	—

SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS, SOUND RECORDERS AND REPRODUCERS; 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;

(*f*) Pumps incorporating measuring devices, of heading No. 84.10; weighing machinery, including weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84.61;

(*g*) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;

(*h*) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);

(*ij*) Articles of Chapter 97; or

(*k*) Capacity measures, which are to be classified according to the material of which they are made.

2. An incomplete or unfinished machine, appliance, instrument or apparatus is to be classified with the corresponding complete or finished machine, appliance, instrument or apparatus, provided it has the essential character of that complete or finished article.

3. Subject to Notes 1 and 2 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments, or apparatus falling within any heading of this Chapter are to be classified as follows:

(*a*) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;

(*b*) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.

4. Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.

6. Heading No. 90.28 is to be taken to apply, and apply only, to the following goods which are to be taken not to fall within any other heading of this Schedule:

(*a*) Instruments or apparatus for measuring or checking electrical quantities;

(*b*) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled; and

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

7. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers when imported separately are not to be treated as parts of or accessories to their articles but are to be classified within heading No. 42.02 or according to their constituent material as appropriate.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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	50%	—
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:		
(A) **Lighthouse lenses** of glass, being dioptric drum lenses of external diameter not less than 10 inches	33⅓%	—
(B) Other	50%	—
90.03 Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	25%	—
90.04 Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other:		
(A) Without protective side-shields	25%	—
(B) With protective side-shields	20%	—
90.05 Refracting telescopes (monocular and binocular), prismatic or not	50%	—
90.06 Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	50%	—
90.07 Photographic cameras; photographic flashlight apparatus:		
(A) **Photographic cameras:**		
(1) Of fixed focus with a single simple lens, excluding folding cameras	40%	—
(2) Other	50%	—
(B) **Photographic flashlight apparatus**	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) Cinematographic cameras:		
(1) For film of a width of 16 millimetres	33⅓%	—
(2) For film of a width of 9·5 millimetres or less	40%	—
(3) Other	50%	—
(B) Cinematographic projectors	33⅓%	—
(C) Cinematographic sound recorders	50%	—
(D) Cinematographic sound reproducers (photo-electric)	33⅓%	22⅔%
(E) Cinematographic projectors combined with sound reproducers (photo-electric or magnetic)	33⅓%	—
(F) Other combinations of the articles specified in subheadings (A), (B), (C) and (D) above	50%	—
90.09 Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:		
(A) Image projectors of the type designed solely for the projection of still images from transparent slides	42½%	—
(B) Other	50%	—
90.10 Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (contact type); spools or reels, for film; screens for projectors:		
(A) Cinematographic editing machines incorporating means of viewing and sound reproduction	33⅓%	—
(B) Other:		
(1) Cinematographic enlargers and reducers (optical printers); re-recorders; other optical projection apparatus	50%	—
(2) Film viewing magnifiers	50%	—
(3) Re-winders for cinematograph film	15%	—
(4) Other	20%	—
90.11 Microscopes and diffraction apparatus, electron and proton	33⅓%	—
90.12 Compound optical microscopes, whether or not provided with means for photographing or projecting the image:		
(A) Micro-manipulators	33⅓%	—
(B) Other	50%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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:		
(A) **Spotlights (non-focusing) and searchlights**	20%	—
(B) Other	50%	—
90.14 Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders:		
(A) **Instruments incorporating optical elements** but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function	50%	—
(B) Other:		
(1) **Surveying (including photogrammetrical surveying) and hydrographic instruments:**		
(*a*) Clinometers; hypsometers; co-ordinatographs	33⅓%	—
(*b*) Cross staff heads; plane tables	25%	—
(*c*) Other	20%	—
(2) **Navigational instruments:**		
(*a*) Accelerometers; altimeters; horizons (artificial), gyroscopic type	33⅓%	—
(*b*) Other	20%	—
(3) **Meteorological and hydrological instruments**	20%	—
(4) **Geophysical instruments:**		
(*a*) Magnetometers; seismographs; variometers	33⅓%	—
(*b*) Other	20%	—
(5) **Compasses**	33⅓%	—
90.15 Balances of a sensitivity of five centigrams or better, with or without their weights	33⅓%	—
90.16 Drawing, marking-out and mathematical calculating instruments (for example, drafting machines, pantographs, slide rules, disc calculators, centre punches, scribers and carpenters' marking gauges); 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) **Instruments, appliances and machines incorporating optical elements** but not including instruments, appliances or machines in which the optical element is for viewing a scale or for some other subsidiary function	50%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
90.16 Drawing, etc., instruments—*contd.*		
(B) Other instruments, appliances and machines:		
(1) **Drawing, marking-out and mathematical calculating instruments:**		
(*a*) Calculating cylinders, dials and rules; compasses, beam; co-ordinatographs; isographs; mathematical drawing instruments; pantographs and eidographs; slide rules	33⅓%	—
(*b*) Curves; drafting machines; parallel rules; protractors; precision squares, set squares and T squares; scribing blocks of precision or surface gauges; straight edges; surface plates	25%	—
(*c*) Other	20%	—
(2) **Measuring or checking instruments, appliances and machines:**		
(*a*) Chronographs, barrel; clinometers; dividing machines and engines, linear and circular; engine indicators; harmonic analysers (planimeter type); integraphs; integrators (planimeter type); opisometers; planimeters; spherometers	33⅓%	—
(*b*) Other:		
(i) Gauges and measuring instruments of precision of the types used in engineering machine shops and viewing rooms	25%	—
(ii) Other	20%	—
90.17 Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):		
(A) **Instruments and appliances incorporating optical elements** but not including instruments or appliances in which the optical element is for viewing a scale or for some other subsidiary function:		
(1) Mirrors, mouth, not optically worked	20%	—
(2) Other	50%	—
(B) Other instruments and appliances:		
(1) Cardiographs; optometers; myographs	33⅓%	—
(2) Dental instruments and appliances, the following:	15%	—
Amalgam instruments		
Burnishers		
Carvers		
Elevators		
Excavators		

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
90.17 Medical etc. instruments—*contd.*		
(B) Other instruments, etc.—*contd.*		
(2) Dental instruments, etc.—*contd.*		
Files		
Forceps		
Plastic filling instruments		
Pluggers		
Probes and explorers		
Pyorrhoea instruments		
Scalers and prophylactic instruments		
Stoppers		
Trimmers		
(3) Other	20%	—
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):		
(A) Breathing appliances	20%	—
(B) Other	10%	—
90.19 Orthopaedic appliances, surgical belts, trusses and the like; artificial limbs, eyes, teeth and other artificial parts of the body; deaf aids; splints and other fracture appliances:		
(A) Artificial human eyes of glass	33⅓%	—
(B) Deaf aids	20%	—
(C) Other	15%	—
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	33⅓%	—
90.21 Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	20%	—
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)	33⅓%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
90.23 Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:		
(A) Pyrometers, optical	50%	—
(B) Other	33⅓%	—
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, automatic oven-draught regulators), not being articles falling within heading No. 90.14; heat meters of a type used with central heating systems and the like.	20%	—
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:		
(A) Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function	50%	—
(B) Microtomes	33⅓%	—
(C) Other instruments and apparatus	33⅓%	—
90.26 Gas, liquid and electricity supply or production meters; calibrating meters therefor	20%	—
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) Stroboscopes	50%	—
(B) Mileometers, revolution indicators and speed indicators, suitable for use on motor vehicles	30%	20%
(C) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
90.28 Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:		
(A) **Instruments and apparatus incorporating optical elements** but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function	50%	—
(B) **Echo sounding apparatus**	25%	—
(C) **Ammeters, voltmeters, wattmeters, thermostats and thermoregulators:**		
(1) Precision types	33⅓%	—
(2) Other	20%	—
(D) Other	33⅓%	—
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	The rate of duty applicable to the article of which the goods are parts or accessories	—

Chapter 91: *Clocks and Watches and Parts Thereof*

Notes

1. For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hairspring and not exceeding twelve millimetres in thickness measured with the plate and bridges.

2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

3. Headings Nos. 91.09, 91.10 and 91.11 are to be taken not to include:

(*a*) Weights, clock or watch glasses, watch chains or straps, ball bearings or bearing balls;

(*b*) Electric motors, electro-magnets and other electrical parts of the kinds used both in clocks or watches and in other articles, whether or not suitable for use only in clocks or watches;

(*c*) Parts of general use as defined in Note 2 to Section XV.

Clock or watch springs are to be classified as clock or watch parts (heading No. 91.11).

4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
91.01 Pocket-watches, wrist-watches and other watches, including stop-watches:		
(A) Watches capable of indicating the time of day	33⅓%	22⅔%
(B) Other watches	20%	—
91.02 Clocks with watch movements (excluding clocks of heading No. 91.03):		
(A) Alarm clocks of a value not less than 12s. each	4s. each or 25%, whichever is the greater	2s. 8d. each or 16⅔%, whichever is the greater
(B) Other	33⅓%	22⅔%
91.03 Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	33⅓%	22⅔%
91.04 Other clocks:		
(A) Alarm clocks of a value not less than 12s. each	4s. each or 25%, whichever is the greater	2s. 8d. each or 16⅔%, whichever is the greater
(B) Other	33⅓%	22⅔%
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:		
(A) Apparatus capable of indicating the time of day	33⅓%	22⅔%
(B) Other apparatus	20%	—
91.06 Time switches with clock or watch movement (including secondary movement) or with synchronous motor	20%	—
91.07 Watch movements (including stop-watch movements), assembled:		
(A) Movements suitable for articles capable of indicating the time of day	33⅓%	22⅔%
(B) Other movements	20%	—
91.08 Clock movements (including secondary movements), assembled:		
(A) Movements suitable for articles capable of indicating the time of day	33⅓%	22⅔%
(B) Other movements	20%	—
91.09 Watch cases and parts of watch cases, including blanks thereof	33⅓%	22⅔%
91.10 Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	33⅓%	22⅔%
91.11 Other clock and watch parts	33⅓%	22⅔%

Chapter 92: *Musical Instruments; Sound Recorders and Reproducers; Parts and Accessories of such Articles*

Notes

1. This Chapter does not cover:

(*a*) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);

(*b*) Parts of general use as defined in Note 2 to Section XV;

(*c*) Microphones, amplifiers, 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 receiver (heading No. 85.15);

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

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

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

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

3. Bows and sticks and similar devices used in playing the musical instruments of 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.

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 classified elsewhere in this Schedule, in general according to their constituent material, and not under heading No. 92.10 or 92.13.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
92.01 Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps:		
(A) Harps	25%	16⅔%
(B) Other	33⅓%	22⅔%
92.02 Other string musical instruments	25%	16⅔%
92.03 Pipe and reed organs, including harmoniums and the like	25%	16⅔%
92.04 Accordions, concertinas and similar musical instruments; mouth organs:		
(A) Piano accordions	20%	13⅓%
(B) Other	25%	16⅔%
92.05 Other wind musical instruments	25%	16⅔%
92.06 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	33⅓%	22⅔%

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
92.07 Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	33⅓%	22⅔%
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 instruments	33⅓%	22⅔%
(B) Mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments	20%	—
92.09 Musical instrument strings:		
(A) For keyboard instruments	33⅓%	22⅔%
(B) Other	25%	16⅔%
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) Parts and accessories of musical instruments (including pitch pipes and tuning forks of a kind designed for musical purposes):		
(1) Parts of organs (other than reeds) but not including parts of mouth organs	10%	6⅔%
(2) Reeds, and reed plates incorporating reeds, not comprised in subheading (1) above	20%	13⅓%
(3) Other parts and accessories:		
(*a*) Specialised for use with concertinas, accordions, wind or string instruments	25%	16⅔%
(*b*) Other	33⅓%	22⅔%
(B) Metronomes; tuning forks and pitch pipes not comprised in subheading (A) above	20%	—
92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads:		
(A) Dictating machines, and reproducing machines adapted for use therewith (but not including machines suitable for the recording or reproduction of music)	10%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
92.11 Gramophones, dictating machines, etc.—*contd.*		
(B) Other:		
(1) **Gramophones** with electrical amplification; **combined recorders and reproducers** (complete with electrical amplifiers); **recorders** without reproducing apparatus	20%	13⅓%
(2) Other	33⅓%	22⅔%
92.12 Gramophone records and other sound recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for recording sound:		
(A) Matrices, impressed	—	—
(B) **Gramophone records** for the reproduction of speech, specially adapted for the use of the blind	—	—
(C) Other:		
(1) Sound recordings for reproducing music:		
(*a*) **Gramophone records**	15%	10%
(*b*) Other	33⅓%	22⅔%
(2) Other	20%	—
92.13 Other accessories and parts of gramophones, of dictating machines or of other sound reproducers or recorders:		
(A) **Record shaving machines** adapted for use in connection with dictating machines	10%	—
(B) **Gramophone needles or styli:**		
(1) Of steel or fibre	20%	13⅓%
(2) Of other materials	25%	16⅔%
(C) Other parts and accessories	33⅓%	22⅔%

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;

(*c*) Armoured fighting vehicles (heading No. 87.08);

(*d*) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);

(*e*) Bows, arrows, fencing foils or toys falling within Chapter 97; or

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

2. For the purposes of this Chapter, incomplete or unfinished arms are to be classified with the corresponding complete or finished articles, provided they have the essential character of such complete or finished articles.

3. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
93.01 Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	25%	—
93.02 Revolvers and pistols, being firearms	25%	—
93.03 Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols):		
(A) Military rifles and carbines	25%	—
(B) Other	20%	—
93.04 Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like:		
(A) Miniature, cadet and sporting rifles and carbines; sporting guns; pistols and revolvers for firing blank cartridges only	25%	—
(B) Other	20%	—
93.05 Arms of other descriptions, including air, spring and similar pistols, rifles and guns:		
(A) Air, spring and similar pistols, rifles and guns	25%	—
(B) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
93.06 Parts of arms, including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side-arms:		
(A) Wooden stock blocks, roughly sawn or planed or polished but not further manufactured	10%	—
(B) Other parts	25%	—
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	25%	—

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;

(*c*) Articles of stone or ceramic materials, used as chairs, seats, tables or columns, of the kind used in parks, gardens or vestibules, falling within Chapter 68 or 69;

(*d*) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09;

(*e*) Parts of general use as defined in Note 2 to Section XV; and safes falling within heading No. 83.03;

(*f*) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);

(*g*) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);

(*h*) Dentists' spittoons falling within heading No. 90.17;

(*ij*) Goods falling within Chapter 91 (for example, clocks and clock cases);

(*k*) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or

(*l*) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2. The references in headings Nos. 94.01 and 94.02 to chairs and other seats and in headings Nos. 94.02 and 94.03 to furniture are to be taken as not applying to articles which are not designed for placing on the floor or ground.

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

(*a*) Kitchen cabinets and similar cupboards;

(*b*) Folding seats and beds;

(*c*) Unit bookcases and similar unit furniture.

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

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

(*b*) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) **Chairs** and other seats:		
(1) Wholly of birchwood (other than plywood or bentwood), not stained, polished, painted or otherwise treated	17½%	—
(2) Other:		
(*a*) Of metal	15%	—
(*b*) Of other materials	20%	—
(B) Parts of the above	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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:		
(A) Pedestal chairs with reclining movement:		
(1) Of metal	15%	—
(2) Of other materials	20%	—
(B) Other chairs and furniture	20%	—
(C) Parts of the above	20%	—
94.03 Other furniture and parts thereof:		
(A) Tables, stands, desks and counters, bookcases and bookshelves, drawers and cupboards, shelving, storage bins and storage racks, office letter racks, lockers and cabinets (including filing cabinets):		
(1) Of metal	15%	—
(2) Of other materials	20%	—
(B) Other furniture	20%	—
(C) Parts of the above	20%	—
94.04 Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed with any material, or of foam rubber, whether or not covered, (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):		
(A) Containing silk or man-made fibres:		
(1) Made wholly of silk or man-made fibres, or 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%
(2) 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%
(3) 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, does not exceed 5 per cent. of the aggregate of the values of all the components	20%	10%
(B) Not containing silk or man-made fibres	20%	—

Chapter 95: *Articles and Manufactures of Carving or Moulding Material*

Note

This Chapter does not cover:

(*a*) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);

(*b*) Fans or hand screens, non-mechanical (heading No. 67.05);

(*c*) Articles falling within Chapter 71 (for example, imitation jewellery);

(*d*) Cutlery or other articles falling within Chapter 82, whether or not having handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separate handles or other parts of such articles;

(*e*) Articles falling within Chapter 90 (for example, spectacle frames);

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

(*g*) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);

(*h*) Articles falling within Chapter 93 (arms and parts thereof);

(*ij*) Articles falling within Chapter 94 (furniture and parts thereof);

(*k*) Brushes, powder puffs or other articles falling within Chapter 96;

(*l*) Articles falling within Chapter 97 (toys, games and sports requisites);

(*m*) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or

(*n*) Collectors' pieces or antiques (Chapter 99).

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
95.01 Worked tortoise-shell and articles of tortoise-shell	30%	—
95.02 Worked mother of pearl and articles of mother of pearl	30%	—
95.03 Worked ivory and articles of ivory:		
(A) Statuettes and figures; vases, bowls and similar vessels	25%	—
(B) Other	30%	—
95.04 Worked bone (excluding whalebone) and articles of bone (excluding whalebone):		
(A) Unstrung beads	—	—
(B) Other	20%	—
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) Unstrung beads made of shells	—	—
(B) Other:		
(1) Coral (natural or agglomerated) and articles thereof	30%	—
(2) Other	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
95.06 Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:		
(A) Unstrung beads made of seeds	—	—
(B) Other	20%	—
95.07 Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances:		
(A) Amber and agglomerated amber; articles thereof	30%	—
(B) Other	20%	—
95.08 Moulded or carved articles of stearin, of natural gums or natural resins (for example, copal or rosin) or of other non-mineral substances, not elsewhere specified or included; moulded or carved articles of wax or of modelling pastes; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin	20%	—

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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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	6s. per gross or 20%, whichever is the greater	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) Brooms, household and toilet brushes:		
(1) With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	33⅓%	30%
(2) With filling of iron or steel wire	33⅓%	—
(3) Other:		
(*a*) Containing ivory, tortoise-shell or mother of pearl	30%	—
(*b*) Other	6s. per gross or 20%, whichever is the greater	—
(B) Pipe cleaners	33⅓%	—
(C) Other **brushes:**		
(1) With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	33⅓%	30%
(2) With filling of iron or steel wire	33⅓%	—
(3) Other	1s. 6d. per gross or 20%, whichever is the greater	—
(D) Paint rollers, squeegees and mops	20%	—
96.03 Prepared knots and tufts for broom or brush making	20%	—
96.04 Feather dusters	20%	—
96.05 Powder-puffs and pads for applying cosmetics or toilet preparations	20%	—
96.06 Hand sieves and hand riddles	33⅓%	—

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*) Rubber tyres (heading No. 40.11); sports bags or other containers of heading No. 42.02 or 43.03;
(*e*) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
(*f*) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
(*g*) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
(*h*) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
(*ij*) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
(*k*) Parts of general use as defined in Note 2 to Section XV;
(*l*) Articles falling within heading No. 83.11;
(*m*) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
(*n*) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
(*o*) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
(*p*) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
(*q*) Decoy calls and whistles (heading No. 92.08);
(*r*) Arms or other articles of Chapter 93; or
(*s*) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

3. In heading No. 97.02 the term " dolls " is to be taken to apply only to such articles as are representations of human beings.

4. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.

5. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	25%	20%
(B) Other	25%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
97.02 Dolls:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	25%	20%
(B) Other	25%	—
97.03 Other toys; working models of a kind used for recreational purposes:		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	25%	20%
(B) Other	25%	—
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	—	—
(B) Coin or disc operated machines	20%	—
(C) Other	25%	—
97.05 Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities, non-electrical (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor):		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	25%	20%
(B) Other	25%	—
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) **Wooden golf club head blocks** roughly shaped by sawing but not further manufactured	10%	—
(B) **Golf clubs** of a value exceeding 12s. 6d. each; **golf club shafts** of a value exceeding 4s. 6d. each; **rough turned wooden golf club shafts** of any value; **golf tees of wood**	20%	—
(C) **Skates**	20%	—
(D) **Rackets,** exceeding 9 oz. in weight	5s. per racket or 25%, whichever is the greater	—
(E) **Unstrung racket frames**	3s. per frame or 25%, whichever is the greater	—
(F) Other	25%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
97.07 Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds" and similar lures:		
(A) Fishing rods of iron or steel; fishing reels	15%	—
(B) Fish-hooks of iron or steel	20%	—
(C) Other	25%	—
97.08 Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	25%	—

Chapter 98: *Miscellaneous Manufactured Articles*

Notes

1. This Chapter does not cover:

(*a*) Eyebrow and other cosmetic pencils (heading No. 33.06);

(*b*) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (*a*) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);

(*c*) Parts of general use as defined in Note 2 to Section XV;

(*d*) Mathematical drawing pens (heading No. 90.16); or

(*e*) Toys falling within Chapter 97.

2. Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

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

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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) Buttons and button moulds, and parts and blanks thereof	30%	—
(B) Cuff-links and parts and blanks thereof	25%	—
(C) Press-fasteners of the dome type having not less than three parts to a set	10%	—
(D) Other	15%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
98.02 Slide fasteners and parts thereof:		
(A) Slide fasteners	1s. per doz. plus, for any length in excess of 2½ inches, 2d. per doz. for each inch or part of an inch of such excess	—
(B) Parts of slide fasteners:		
(1) Metal chain scoops mounted on tape or other material	1¼d. per foot length of single tape or 20%, whichever is the greater	—
(2) Unmounted metal chain scoops and all other metal components	3s. per lb. or 20%, whichever is the greater	—
(3) Other	10%	—
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) Consisting, apart from a nib, wholly or partly of precious metal (other than base metal rolled, coated or plated with precious metal)	30%	—
(B) Other	20%	—
98.04 Pen nibs and nib points	15%	—
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:		
(1) Of a length (including any accessories or fittings) exceeding 4½ inches	1s. 3d. per gross or 20%, whichever is the greater	—
(2) Other	9d. per gross or 20%, whichever is the greater	—
(B) Pencil leads and tailors' chalks	10%	—
(C) Slate pencils, drawing charcoals and billiards chalks	20%	—
(D) Crayons, pastels, writing and drawing chalks:		
(1) White	10%	—
(2) Coloured	15%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
98.06 Slates and boards, with writing or drawing surfaces, whether framed or not	20%	—
98.07 Date, sealing and similar stamps, designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks:		
(A) Hand-operated daters and numberers with metal figures over 6 millimetres in height, and self-inking hand-operated daters and numberers with rubber letters or figures	12½%	—
(B) Other	20%	—
98.08 Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	20%	—
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	20%	—
98.10 Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:		
(A) Portable lighters, being portable mechanical, chemical, electrical or similar contrivances intended for producing a spark or flame whether by themselves or when brought into contact with gas, and parts thereof:		
(1) Portable lighters constructed solely for the purpose of igniting gas for domestic use, whether complete or incomplete (including stems of electrical lighters and rigid or spring frames of flint lighters)	—	—
(2) Other portable lighters, complete or incomplete (including bodies)	—	—
(3) Parts not specified above	20%	—
(B) Other lighters and parts thereof	20%	—
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) Cigar and cigarette holders	12½%	—
(B) Briar root blocks, roughly shaped by sawing but not further manufactured	—	—
(C) Smoking pipes; parts of smoking pipes and parts of cigar and cigarette holders	20%	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
98.12 Combs, hair-slides and the like:		
(A) Combs:		
(1) Wholly or partly of ivory or tortoise-shell	30%	—
(2) Other	8s. per gross or 20%, whichever is the greater	—
(B) Other	20%	—
98.13 Corset busks and similar supports for articles of apparel or clothing accessories	20%	—
98.14 Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor:		
(A) Of glass, or containing precious metal (not including base metal rolled, coated or plated with precious metal)	30%	—
(B) Other	20%	—
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	30%	—
(B) Parts	20%	—
98.16 Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing	20%	—

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 photo-mechanical process.

3. Heading No. 99.03 is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (*a*) Subject to Notes 1 to 3 above, articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of this Schedule.

(*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.

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
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)	—	—
99.02 Original engravings, prints and lithographs:		
(A) Of an age exceeding 100 years	—	—
(B) Other	20%	—
99.03 Original sculptures and statuary, in any material:		
(A) Of an age exceeding 100 years	—	—
(B) Other	20%	—
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	—	—

Tariff Heading	*Rate of Import Duty (if any)*	
	Full	*Preferential*
99.05 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	—	—
99.06 Antiques of an age exceeding one hundred years	—	—

LIST OF SECTION AND CHAPTER TITLES

Section I

Live Animals; Animal Products

Chapter

1 Live animals.
2 Meat and edible meat offals.
3 Fish, crustaceans and molluscs.
4 Dairy produce; birds' eggs; natural honey.
5 Products of animal origin, not elsewhere specified or included.

Section II

Vegetable Products

6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage.
7 Edible vegetables and certain roots and tubers.
8 Edible fruit and nuts; peel of melons or citrus fruit.
9 Coffee, tea, maté and spices.
10 Cereals.
11 Products of the milling industry; malt and starches; gluten; inulin.
12 Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder.
13 Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts.
14 Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included.

Section III

Animal and Vegetable Fats and Oils and their Cleavage Products; Prepared Edible Fats; Animal and Vegetable Waxes

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

Section IV

Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco

16 Preparations of meat, of fish, of crustaceans or molluscs.
17 Sugars and sugar confectionery.
18 Cocoa and cocoa preparations.
19 Preparations of cereals, flour or starch; pastrycooks' products.
20 Preparations of vegetables, fruit or other parts of plants.
21 Miscellaneous edible preparations.
22 Beverages, spirits and vinegar.
23 Residues and waste from the food industries; prepared animal fodder.
24 Tobacco.

Section V

Mineral Products

25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
26 Metallic ores, slag and ash.
27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

Section VI

Products of the Chemical and Allied Industries

28 Inorganic chemicals; organic and inorganic compounds of precious metals of rare earth metals, of radio-active elements and of isotopes.
29 Organic chemicals.
30 Pharmaceutical products.
31 Fertilisers.
32 Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks.
33 Essential oils and resinoids; perfumery, cosmetics and toilet preparations.

Section VI—(*contd.*)

Products of the Chemical and Allied Industries—(*contd.*)

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.

35 Albuminoidal substances; glues.

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

37 Photographic and cinematographic goods.

38 Miscellaneous chemical products.

Section VII

Artificial Resins and Plastic Materials, Cellulose Esters and Ethers and Articles thereof; Rubber, Synthetic Rubber, Factice, and Articles thereof

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

40 Rubber, synthetic rubber, factice, and articles thereof.

Section VIII

Raw Hides and Skins, Leather, Furskins and Articles thereof; Saddlery and Harness; Travel Goods, Handbags and the Like; Articles of Gut (Other than Silk-Worm Gut)

41 Raw hides and skins (other than furskins) and leather.

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

43 Furskins and artificial fur; manufactures thereof.

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

44 Wood and articles of wood; wood charcoal.

45 Cork and articles of cork.

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

Section X

Paper-Making Material; Paper and Paperboard and Articles thereof

47 Paper-making material.

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

49 Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans.

Section XI

Textiles and Textile Articles

50 Silk and waste silk.

51 Man-made fibres (continuous).

52 Metallised textiles.

53 Wool and other animal hair.

54 Flax and ramie.

55 Cotton.

56 Man-made fibres (discontinuous).

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

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

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

Section XI—(*contd.*)

Textiles and Textile Articles—(*contd.*)

Chapter

60 Knitted and crocheted goods.
61 Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods.
62 Other made up textile articles.
63 Old clothing and other textile articles; rags.

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

64 Footwear, gaiters and the like; parts of such articles.
65 Headgear and parts thereof.
66 Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof.
67 Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair; fans.

Section XIII

Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of Similar Materials; Ceramic Products; Glass and Glassware

68 Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials.
69 Ceramic products.
70 Glass and glassware.

Section XIV

Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof; Imitation Jewellery; Coin

71 Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery.
72 Coin.

Section XV

Base Metals and Articles of Base Metal

73 Iron and steel and articles thereof.
74 Copper and articles thereof.
75 Nickel and articles thereof.
76 Aluminium and articles thereof.
77 Magnesium and beryllium and articles thereof.
78 Lead and articles thereof.
79 Zinc and articles thereof.
80 Tin and articles thereof.
81 Other base metals employed in metallurgy and articles thereof.
82 Tools, implements, cutlery, spoons and forks, of base metal; parts thereof.
83 Miscellaneous articles of base metal.

Section XVI

Machinery and Mechanical Appliances; Electrical Equipment; Parts thereof

84 Boilers, machinery and mechanical appliances; parts thereof.
85 Electrical machinery and equipment; parts thereof.

Section XVII

Vehicles, Aircraft, and Parts thereof; Vessels and certain associated Transport Equipment

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).
87 Vehicles, other than railway or tramway rolling-stock, and parts thereof.
88 Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers.
89 Ships, boats and floating structures.

Section XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; Clocks and Watches; Musical Instruments, Sound Recorders and Reproducers; Parts thereof

Chapter

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

91 Clocks and watches and parts thereof.

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

Section XIX

Arms and Ammunition; Parts thereof

93 Arms and ammunition; parts thereof.

Section XX

Miscellaneous Manufactured Articles

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

95 Articles and manufactures of carving or moulding material.

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

97 Toys, games and sports requisites; parts thereof.

98 Miscellaneous manufactured articles.

Section XXI

Works of Art, Collectors' Pieces, and Antiques

99 Works of art, collectors' pieces, and antiques.

EXPLANATORY NOTE

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

This Order sets out a classification of goods for Customs purposes. The classification, which will apply from 1st January, 1959, is based on the internationally agreed Brussels Nomenclature prescribed by the Brussels Convention on Nomenclature for the Classification of Goods in Customs Tariffs concluded on 15th December, 1950 (Cmd. 8220) and the Protocol of Amendment to that Convention concluded on 1st July, 1955 (Cmnd. 127).

The Order also imposes protective duties under the Import Duties Act, 1958. With some exceptions these duties are the same as the duties imposed on similar goods under the pre-war enactments repealed by the Import Duties Act, 1958.

The Order does not impose revenue duties, which will continue to be chargeable under Finance Act provisions, or any duties chargeable under the Customs Duties (Dumping and Subsidies) Act, 1957. Such duties do not, therefore, appear in the Schedule to this Order.