STATUTORY INSTRUMENTS

1975 No. 1005

CUSTOMS AND EXCISE

The Import Duties (Spain) Order 1975

Made - - - -	17*th June* 1975
Laid before the House of Commons	18*th June* 1975
Coming into Operation	10*th July* 1975

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred on them by sections 1, 3(6) and 13 of the Import Duties Act 1958**(a)**, as amended**(b)**, and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State**(c)**, hereby make the following Order:—

1.—(1) This Order may be cited as the Import Duties (Spain) Order 1975 and shall come into operation on 10th July 1975.

(2) In this Order—

references to goods originating in Spain are references to goods which

(*a*) are to be regarded as originating in Spain by applying the provisions of the Protocol to the Agreement, signed on 29th June 1970, between the European Economic Community and Spain**(d)** (relating to origin of goods) with the modification that any reference to the Community or member States shall be construed as a reference to the United Kingdom, or,

(*b*) being products of a class excluded from the scope of the said Protocol are nevertheless goods of Spain;

"the full rate" in relation to goods of any heading or subheading of the Customs Tariff 1959 means the rate which is shown in relation to such goods not prefixed by a letter or prefixed by the letter "F" in column 3 of Schedule 1 to the Import Duties (General) (No. 5) Order 1974**(e)**;

"the M rate" in relation to goods of any heading or subheading of the Customs Tariff 1959 means the rate which is shown in relation to such goods prefixed by the letter "M" in column 4 of the said Schedule (being the rate applicable to goods satisfying the requisite conditions to benefit from the eventual abolition of customs duties in trade between member States of the European Economic Community) except that "the M rate" in a column numbered 2 of Part II of the Schedule hereto shall be taken as being nil in relation to any products there referred to if they are of a description specified in column 2 of Parts II or III of Schedule 2 to the Import Duties (General) (No. 5) Order 1974 and "1½ times the M rate" shall be construed accordingly;

(a) 1958 c. 6.
(b) *See* section 5(5) of, and paragraph 1 of Schedule 4 to, the European Communities Act 1972 (c. 68).
(c) *See* S.I. 1970/1537 (1970 III, p. 5293).
(d) The Agreement is annexed to Regulation (EEC) 1524/70 (O.J. No. L182, 16.8.70, p.1.)
(e) S.I. 1974/2020 (1974 III, p. 7059).

the abbreviations used in the Schedule hereto (being those used in the Customs Tariff 1959) have the meanings given in Article 9(4) of the said Order.

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

(4) This Order does not increase duties of customs otherwise than in pursuance of a Community obligation.

2. The Import Duties (Certain Mediterranean Countries) (Reductions and Exemptions) Order 1973**(b)**, as amended**(c)**, shall be further amended by the substitution in Article 2 for the words "Malta or Spain" of "or Malta".

3.—(1) Subject to Article 4(1) below, up to and including 31st December 1975, any import duty for the time being chargeable on goods which fall within a subheading of the Customs Tariff 1959 specified in column 1 of Part I of the Schedule hereto and are of a description specified in column 2 thereof shall be charged at the rate, if any, specified in column 3 thereof in relation to the goods instead of the full rate in the case of goods originating in Spain.

(2) Up to and including 31st December 1975, any import duty for the time being chargeable on goods which fall within a heading or subheading of the Customs Tariff 1959 specified in a column numbered 1 of Part II of the Schedule hereto shall be charged at the rate, if any, specified in the column numbered 2 thereof in relation to the heading or subheading instead of the full rate in the case of goods originating in Spain.

4.—(1) Where a period of time is specified in column 2 of Part I of the Schedule hereto in relation to any subheading of the Customs Tariff 1959, the reductions in duty provided for in relation to that subheading shall apply only during that period.

(2) Any description of goods in column 2 of Part I of the Schedule hereto shall be taken to comprise all goods which would be classified under an entry in the same terms constituting a subheading in the relevant heading of the Customs Tariff 1959.

(3) In calculating $1\frac{1}{2}$ times the M rate in Part II of the Schedule hereto no account shall be taken of any figure in the fifth decimal place in the case of a sum expressed in pounds sterling.

Donald R. Coleman,

M. Cocks,

17th June 1975. Two of the Lords Commissioners of Her Majesty's Treasury.

(a) 1889 c. 63. **(b)** S.I. 1973/2208 (1973 III, p. 7764).
(c) S.I. 1974/2073, 1975/975, 1003 (1974 III, p. 8093, 1975 II, pp. 3383, 3460).

Article 3(1)

SCHEDULE

SPECIFIC REDUCTIONS IN DUTY ON GOODS OF SPAIN

PART I

(1) Tariff Heading	(2) Description of Goods	(3) Rate of Import Duty (if any)
03.01BIq)	All goods of this subheading except hake	6%
07.01FIIa)	Beans (of the species Phaseolus): 1st November to 31st December	6%
07.01FIII	Beans	8·4%
07.01MIb)	Tomatoes: 1st December to 31st December	4·8%
07.01TIII	Courgettes: 1st December to 31st December	6·4%
	Parsley	9·6%
08.03B	Dried figs in immediate packings of 15 kg or less	W.i.l. of (*a*) 4% plus £0·1800 per cwt or (*b*) £0·3000 per cwt
08.04AIa)1aa)	Hothouse table grapes: 15th November to 31st December	7·2%
08.04AIa)2aa)	Table grapes (other than hothouse): 15th November to 31st December	5%
08.09A	Melons: 1st November to 31st December	5%
08.09B	Pomegranates	5%
08.11EIVa)	Grapefruit comminuted entire	0·8%
08.11EIVc)2	Citrus fruits (other than grapefruit, lemons and the fruits falling within subheading 08.02B), comminuted entire	7·5%
08.12B	Dried peaches	1·4%
16.05BI	Oysters, boiled and shelled	6%
16.05BIIb)1	All goods of this subheading, boiled and shelled	4%
16.05BIIb)2	All goods of this subheading, boiled and shelled	12%
16.05BIV	All goods of this subheading, boiled and shelled	4%
20.01BII	All goods of this subheading except gherkins	10%
20.02AI	All goods of this subheading except cultivated mushrooms	11·5%
20.02AII	All goods of this subheading except cultivated mushrooms	10%

PART I (*continued*)

(1) Tariff Heading	(2) Description of Goods	(3) Rate of Import Duty (if any)
20.02CIIa)1	All goods of this subheading except tomato concentrate	5%
	Tomato concentrate	—
20.02CIIa)2	All goods of this subheading except tomato concentrate	7·1%
	Tomato concentrate	5%
20.02HIc)	All goods of this subheading except potatoes	15%
20.02HIe)	All goods of this subheading except artichoke hearts and bottoms	15%
20.02HIIb)	Carrots or mixtures	11·8%
	All goods of this subheading except carrots, potatoes or mixtures	10·3%
20.02HIIc)	Mixtures	11·8%
	All goods of this subheading except artichoke hearts and bottoms or mixtures	10·3%
20.06BIIa)3cc)	Mandarin segments	7·5%
20.06BIIa)7aa)22	Apricots in syrup in packings of more than 1 kg	12·8%
20.06BIIa)7bb)22	Apricots in syrup in packings of more than 1 kg	12·8%
20.06BIIb)3cc)	Mandarin segments	7·5%
20.06BIIc)1aa)	Apricot halves	5·4%
	Apricot pulp and pureé	—
20.06BIIc)1 dd)44	Grapefruit comminuted entire	1·8%
	Grapefruit pulp and pureé	5·5%
20.06BII c)1dd)55bbb)	Lemon pulp and puree	13·8%
20.06BII c)1dd)88ccc)	Mandarin segments	7·5%
	Pulp and pureé	8·2%
20.06BIIc)2bb)55	Grapefruit comminuted entire	1·8%
20.06BII c)2bb)99ccc)	Mandarin segments	7·5%
20.07AIII a)1aa)11	Grapefruit juice and orange juice	5%
	All goods of this subheading except grapefruit, orange or lemon juice	6·7%
20.07AIII a)1aa)22	Grapefruit juice and orange juice	5·5%
	All goods of this subheading except grapefruit, orange or lemon juice	7·4%
20.07AIII b)1aa)11	Grapefruit juice and orange juice	5·5%
	All goods of this subheading except grapefruit, orange or lemon juice	7·4%
20.07AIII a)2aa)11aaa)	Grapefruit juice and orange juice	5%
	All goods of this subheading except grapefruit, orange or lemon juice	6·7%

(1) Tariff Heading	(2) Description of Goods	(3) Rate of Import Duty (if any)
20.07AIII a)2aa)11bbb)	Grapefruit juice and orange juice All goods of this subheading except grapefruit, orange or lemon juice	5·5% 7·4%
20.07BII a)3aa)11aaa)	All goods of this subheading except lemon juice	2·8%
20.07BII a)3aa)11bbb)	All goods of this subheading except lemon juice	3·6%
20.08BII a)3bb)11	All goods of this subheading except lemon juice	3%

Article 3(2) PART II

(1) Tariff Heading	(2) Rate of Import Duty (if any)
01.01AII	0·4%
01.01AIII	2·1%
01.01C	2%
01.06B	4%
02.01AIVb)	4%
02.04AI	2·2%
02.04AII	1·3%
02.04AIII	4%
02.04BI	2%
02.04BII	0·6%
02.04BIII	4%
02.04CI	4%
02.04CIIa)	1·6%
02.04CIIb)	4%
03.01BIa)1aa)22	4%
03.01BIa)1bb)22	4%
03.01BIa)2aa)22	4%
03.01BIa)2bb)22	4%
03.01BIb)	4%
03.01BIc)1	4%
03.01BIc)2	8·8%
03.01BId)	10·6%
03.01BIe)	5·2%
03.01BIf)	5·2%
03.01BIg)	5·2%
03.01BIh)	9%
03.01BIij)	9%
03.01BIk)	9%
03.01BIl)	9%
03.01BIm)1	4%
03.01BIm)2	10%
03.01BIn)	9%
03.01BIo)	9%
03.01BIp)	9%
03.01BIIa)1	2·1%
03.01BIIa)2	4%
03.01BIIb)1 to b)6 (inclusive)	4%
03.01BIIb)7aa)	1·8%
03.01BIIb)7bb)	4%
03.02AIb)2	4%
03.02AIc)1	2·4%
03.02AIc)2	4%
03.03AIa)	6%
03.03AIb)	18%
03.03AIIb)1aa)	6%
03.03AIIb)1bb)	18%
03.03AIIb)2aa)	6%
03.03AIIb)2bb)	18%
03.03BIb)1aa)11	4·3%
03.03BIb)1aa)22	7·2%
03.03BIb)1bb)11	4·3%
03.03BIb)1bb)22	12%
03.03BIb)2	12%
03.03BIIa)	6%
03.03BIIb)	12%
03.03BIVa)	4%
03.03BIVb)1	4%
03.03BIVb)2aa)	12%
03.03BIVb)2bb)	4%
05.03BI	—
05.07AIIa)1	3%
05.07AIIa)2	—
05.07AIIb)	6%
05.07BI	—
05.07BIIa)	3%
05.07BIIb)	—
05.07BIII	3%
05.13B	—
07.01E	7·8%
07.01PIIa)2	6·4%
07.01S	6%
07.03AI	2·4%
07.03B	0·9%
07·05AIa)	4% or £0·1500 per cwt, wig.
07.05AIb)1	2%
07.05AIb)2	4%
07.05AIc)	1·6%
07.05AId)	2%
07.05AII	2%
07.05AIII	2%
07.05BIa)	6%
07.05BIb)	4% or £0·1500 per cwt, wig.
07.05BIc)1	2%
07.05BIc)2	4%
07.05BId)	1·6%
07.05BIe)	2%
07.05BII	2%
07.05BIII	2%
08.01A	1·4%
08.01D	4%
08.01EI	0·6%
08.01EII	4%
08.01F	4%
08.01GII	4%
08.01H	2%
08.02AIa)	Wig. of (*a*) 2% plus £0·0420 per cwt or (*b*) £0·1050 per cwt
08.02AIb)	Wig. of (*a*) 0·9% plus £0·0420 per cwt or (*b*) £0·1050 per cwt
08.02AIc)	Wig. of (*a*) 0·6% plus £0·0420 per cwt or (*b*) £0·1050 per cwt
08.02AId)1	Wig. of (*a*) 3·2% plus £0·0420 per cwt or (*b*) £0·1050 per cwt

(1) Tariff Heading	(2) Rate of Import Duty (if any)
08.02AId)2	5%
08.02AIIa)1	Wig. of (*a*) 1·2% plus £0·0210 per cwt or (*b*) £0·1050 per cwt
08.02AIIb)1aa)	Wig. of (*a*) 1·6% plus £0·0210 per cwt or (*b*) £0·1050 per cwt
08.02AIIb)1bb)	4%
08.02BIa)	Wig. of (*a*) 3·2% plus £0·0420 per cwt or (*b*) £0·1050 per cwt
08.02BIb)	5%
08.02BII	8%
08.02CI	4·8%
08.02CII	6%
08.03A	Wig. of (*a*) 1·6% plus £0·0540 per cwt or (*b*) £0·0900 per cwt
08.04BIa)	Wil. of (*a*) 1·6% plus £0·0600 per cwt or (*b*) £0·1000 per cwt
08.04BIb)	Wil. of (*a*) 1·6% plus £0·1200 per cwt or (*b*) £0·2000 per cwt
08.05B	6%
08.05E	0·6%
08.06C	6%
08.07DIIb)	4%
08.11BII	1·2%
08.11EIVb)	0·8%
08.12AI	6%
08.12AII	Wig. of (*a*) 1·1% plus £0·0960 per cwt or (*b*) £0·2400 per cwt
08.12D	1·6%
08.12E	6%
08.12FIa)	1·6%
08.12FIb)	6%
08.12GI	1·2%
08.12GII	6%
09.02A	1·5%
09.04AIb)1	0·6%
09.04AIb)2	4%
09.04AIIc)	4%
09.04B	4%
09.09AI	0·6%
09.09AII	2·7%
09.09AIIIb)2	0·6%
09.09BI	3·1%
09.09BIII	1·2%
09.10AIb)	Wig. of (*a*) 0·8% plus £0·0840 per cwt or (*b*) £0·8400 per cwt
09.10AIIa)	Wig. of (*a*) 1% plus £0·0840 per cwt or (*b*) £0·8400 per cwt
09.10AIIb)	4%
09.10BI	Wig. of (*a*) 0·8% plus £0·0840 per cwt or (*b*) £0·8400 per cwt
09.10BII	4%
09.10CIa)	4·8%
09.10CIb)	8%
09.10CII	9·5%
09.10FI	4%
09.10FIIb)	4%
11.03	6%
11.04A	8·5%
11.04B	6·5%
11.08B	11%
12.03A	6·5%
12.03C	4%
12.03D	4·4%
12.03E	5%
12.07AI	0·9%
12.07AII	4%
12.07BI	0·2%
12.07BII	4%
12.07CI	0·3%
12.07CII	4%
12.08A	4%
12.08BI	0·2%
12.08BII	4%
12.08CI	0·4%
12.08CII	4%
12.10A	4%
13.02AI	—
13.03AIV	—
13.03AV	6%
13.03AVI	£2·4000 for every cwt of hops which in the opinion of the Commissioners of Customs and Excise has been used in the manufacture of the extract or 2/3rds such rate plus 3%, wil.
13.03AVII	6%
13.03AVIIIa)1	—
13.03BIa)	11·7%
13.03BIb)	6%
13.03BIIa)	10%
13.03BIIb)	6%
13.03CI	3%

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
15.05	3%
15.08A	—
15.08B	7·5%
15.08C	9%
15.08D	6%
15.09	3%
15.10A	6%
15.10B	6%
15.10C	6%
15.10DIa)	6%
15.10DIb)	12%
15.10DII	6%
15.11B	3%
15.14	3%
15.15B	3%
15.16BI	—
15.16BII	3%
16.04D	11·4%
16.04FI	10·9%
16.04FII	10·2%
16.04FIII	11·4%
17.04A	Wil. of (*a*) 16·6% plus £0·0950 per cwt in addition to any revenue duty or (*b*) 6% plus £0·1425 per cwt in addition to any revenue duty
17.04C	Wil. of (*a*) 11·8% plus £0·0950 per cwt in addition to any revenue duty or (*b*) 10% plus £0·2375 per cwt in addition to any revenue duty
17.04D	Wil. of (*a*) 11·8% plus £0·0950 per cwt in addition to any revenue duty or (*b*) 10% plus £0·2375 per cwt in addition to any revenue duty
18.03	—
18.04	—
18.05	—
18.06A	Wil. of (*a*) 6% plus £0·1000 per cwt or (*b*) £0·2500 per cwt
18.06BI	Wil. of (*a*) 11·2% plus £0·0800 per cwt in addition to any revenue duty or (*b*) 10% plus £0·2000 per cwt in addition to any revenue duty
18.06BII	Wil. of (*a*) 9·2% plus £0·0800 per cwt in addition to any revenue duty or (*b*) 5% plus £0·2000 per cwt in addition to any revenue duty
18.06C	Wil. of (*a*) 7·2% plus £0·0800 per cwt in addition to any revenue duty or (*b*) £0·2000 per cwt in addition to any revenue duty
18.06DIa)	Wil. of (*a*) 7·2% plus £0·0800 per cwt in addition to any revenue duty or (*b*) £0·2000 per cwt in addition to any revenue duty
18.06DIb)	Wil. of (*a*) 11·4% plus £0·0800 per cwt in addition to any revenue duty or (*b*) £0·2000 per cwt in addition to any revenue duty
18.06DIIa)1	Wil. of (*a*) 7·2% plus £0·0800 per cwt in addition to any revenue duty or (*b*) £0·2000 per cwt in addition to any revenue duty
18.06DIIa)2	Wil. of (*a*) 11·4% plus £0·0800 per cwt in addition to any revenue duty or (*b*) £0·2000 per cwt in addition to any revenue duty
18.06DIIb)1	Wil. of (*a*) 7·2% plus £0·0800 per cwt in addition to any revenue duty or (*b*) £0·2000 per cwt in addition to any revenue duty
18.06DIIb)2aa)	Wil. of (*a*) 11·4% plus £0·1200 per cwt or (*b*) £0·3000 per cwt

(1) Tariff Heading	(2) Rate of Import Duty (if any)
18.06DIIb)2bb)	Wil. of (*a*) 11·4% plus £0·0800 per cwt in addition to any revenue duty or (*b*) £0·2000 per cwt in addition to any revenue duty
18.06DIIc)1	Wil. of (*a*) 7·2% plus £0·0800 per cwt in addition to any revenue duty or (*b*) £0·2000 per cwt in addition to any revenue duty
18.06DIIc)2	Wil. of (*a*) 11·4% plus £0·0800 per cwt in addition to any revenue duty or (*b*) £0·2000 per cwt in addition to any revenue duty
19.02	10%
19.03	10%
19.04	—
19.07C	10%
19.07D	10%
19.08	10%
20.01BI	10%
20.02B	9%
20.02CI	7·1%
20.02CIIb)	10%
20.02D	11·8%
20.02FIa)	9%
20.02FIb)	8%
20.02FII	7·5%
20.02HIa)	10·3%
20.02HIb)	15%
20.02HId)	10·3%
20.02HIIa)	10·3%
20.06BIIa)3aa)	1·6%
20.06BIIa)8dd)11	1·7%
20.06BIIa)8gg)11	1·7%
20.06BIIa)9aa)11	Wil. of (*a*) 8·4% plus £0·0900 per cwt or (*b*) £0·1500 per cwt
20.06BIIa)9aa)22aaa)	—
20.06BIIa)9aa)22bbb)	Wil. of (*a*) 8·4% plus £0·0900 per cwt or (*b*) £0·1500 per cwt
20.06BIIa)9aa)33	15%
20.06BIIa)9bb)11	Wil. of (*a*) 8·8% plus £0·0900 per cwt or (*b*) 0·1500 per cwt
20.06BIIa)9bb)22	15%
20.06BIIb)3aa)	1·7%
20.06BIIb)8dd)11	1·9%
20.06BIIb)8gg)11	1·9%
20.06BIIb)9aa)11	Wil. of (*a*) 8·8% plus £0·0900 per cwt or (*b*) £0·1500 per cwt
20.06BIIb)9aa)22aaa)	—
20.06BIIb)9aa)22bbb)	Wil. of (*a*) 8·8% plus £0·0900 per cwt or (*b*) £0·1500 per cwt
20.06BIIb)9aa)33	15%
20.06BIIb)9bb)11	Wil. of (*a*) 9·6% plus £0·0900 per cwt or (*b*) £0·1500 per cwt
20.06BIIb)9bb)22	15%
20.06BIIc)1dd)55aaa)	1·8%
20.06BIIc)1dd)88aaa)	1·8%
20.06BIIc)1dd)88bbb)	5·5%
20.06BIIc)2bb)66aaa)	1·8%
20.06BIIc)2bb)99aaa)	1·8%
20.07AIIIa)1bb)11	15%
20.07AIIIa)1bb)22	16·8%
20.07AIIIb)1aa)22	16·8%
20.07AIIIb)2aa) 22aaa)	15%
20.07AIIIb)2aa) 22bbb)	16·8%
20.07BIIa)1aa)	2·2%
20.07BIIa)1bb)	3%
20.07BIIa)2aa)	1·8%
20.07BIIa)2bb)	3%
20.07BIIa)3aa)22aaa)	9%
20.07BIIa)3aa)22bbb)	10·8%
20.07BIIa)3bb)22	9%
20.07BIIb)1aa)	3%
20.07BIIb)1bb)11	2·2%
20.07BIIb)1bb)22	3%
20.07BIIb)2aa)	3%
20.07BIIb)2bb)11	1·8%
20.07BIIb)2bb)22	3%
21.01AI	Wil. of (*a*) 10·8% plus £0·5511 per 100 kg or (*b*) £0·8266 per 100 kg
21.01BI	Wil. of (*a*) 13·2% plus £1·5747 per 100 kg on the total dry weight of the goods or (*b*) £2·3620 per 100 kg on the total dry weight of the goods
21.01BII	10%
21.02A	Wil. of (*a*) 10·8% plus £1·5747 per 100 kg on the total dry weight of the goods or (*b*) £2·3620 per 100 kg on the total dry weigh of the goods

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
21.02B	6%
21.03	6%
21.04B	6%
21.05AI	4·5%
21.05AII	6%
21.05B	6%
21.06AI	Wil. of (*a*) 10·2% plus £0·1574 per 100 kg or (*b*) £0·2361 per 100 kg
21.06AII	Wil. of (*a*) 9% plus £0·1574 per 100 kg or (*b*) £0·3936 per 100 kg
21.06AIII	Wil. of (*a*) 13·8% plus £0·1574 per 100 kg or (*b*) £0·2361 per 100 kg
21.06BI	Wil. of (*a*) 7·8% plus £0·1574 per 100 kg or (*b*) £0·2361 per 100 kg
21.06BII	Wil. of (*a*) 4·8% plus £0·1574 per 100 kg or (*b*) £0·2361 per 100 kg
21.06C	6%
21.07AI	5%
21.07AII	10%
21.07AIII	10%
21.07BI	10%
21.07BIIa)	6·4%
21.07BIIb)	10%
21.07C	10%
21.07D	10%
21.07E	10%
21.07FIa)1aa)	6%
21.07FIa)1bb)	6%
21.07FIa)1cc)11	4·8%
21.07FIa)1cc)22	6%
21.07FIa)2	9%
21.07FIb) to If) (inclusive)	9%
21.07FII to IX (inclusive)	9%
22.01A	3%
22.02A	6%
22.03B	—
22.09BII	Wil. of (*a*) 2% plus 2·4888 UA per proof gal or (*b*) 3%
23.02B	4·4%
25.01AIa)	—
25.01AIb)	Wil. of 3% or 2% plus 0·60 UA per t
25.01AIIa)1	—
25.01AIIa)2	Wil. of 3% or 2% plus 1·50 UA per t
25.01AIIb)1	—
25.01AIIb)2	Wil. of 3% or 2% plus 4·80 UA per t
25.03B	—
25.09AII	3%
25.09B	3%
25.13BI	—
25.15BII	3%
25.16BIa)1aa)	—
25.16BIa)2	6%
25.16BIb)	3%
25.16BIIa)	3%
25.18BI	—
25.18BII	3%
25.18C	3%
25.22	3%
25.23	3%
25.27B	—
25.31A	3%
27.04AI	—
27.04C	—
27.05	2·4%
27.07AIb)	3%
27.07C	3%
27.07D	3%
27.07GIIb)	3%
27.10BIIIb)2aa)	3%, in addition to any hydrocarbon oil duty
27.10BIIIb)2bb)	5%
27.10CIIIc)2aa)	3%, in addition to any hydrocarbon oil duty
27.10CIIId)2aa)	3%, in addition to any hydrocarbon oil duty
27.10CIIId)2bb)	5%
27.11AI	8%
27.12BII	5%
27.13AIa)	—

(1) Tariff Heading	(2) Rate of Import Duty (if any)
27.13AIIa)	—
27.13AIIb)	3%
27.13BIc)1	—
27.13BIIa)	—
27.13BIIc)	5%
27.16AII	3%
28.01A	4·8%
28.01B	4·8%
28.01C	—
28.01DII	—
28.02A	4·8%
28.02B	—
28.03B	4·8%
28.04A to CI (inclusive)	4·8%
28.04CIV	4·8%
28.04CVa)1	8·4%
28.04CVa)2	—
28.04CVb)	4·8%
28.05 A to C (inclusive)	4·8%
28.05DI	—
28.06	4·8%
28.07	4·8%
28.08	4·8%
28.09A	7·2%
28.09B	4·8%
28.10A	13·8%
28.10BI	4·8%
28.10BII	10·5%
28.11A	—
28.11B	13·8%
28.13A	4·8%
28.13B	4·8%
28.13CI	4·8%
28.13CII	10·5%
28.13D	4·8%
28.13E	4·8%
28.13FI	4·8%
28.13FII	10·5%
28.14AIa)	4·8%
28.14AIb)	13·8%
28.14AIIa)	4·8%
28.14AIIb)	13·8%
28.14BI	4·8%
28.14BII	13·8%
28.15AI	4·8%
28.15AII	10·5%
28.15B	10·5%
28.15CI	4·8%
28.16	9·6%
28.17A	6%
28.17B	4·8%
28.17CI	13·8%
28.17CII	4·8%
28.18AI	4·8%
28.18AII	13·8%
28.18BI	4·8%
28.18BII	13·8%
28.18CI	4·8%
28.19A	7·2%
28.19B	13·8%
28.20AI	5·4%
28.20AII	7·5%
28.20B	5·4%
28.21A	9·6%
28.21B	10·5%
28.22	4·8%
28.23A	7·5%
28.23B	4·8%
28.24A	9%
28.25	7·2%
28.26	9·6%
28.27A	10·5%
28.27B	7·5%
28.27C	5·4%
28.28AI	4·8%
28.28AII	10·5%
28.28B	10·5%
28.28CI	4·8%
28.28CII	10·5%
28.28D	10·5%
28.28F	10·5%
28.28G	10·5%
28.28HII	10·5%
28.28IJI	9·6%
28.28IJII	10·5%
28.28KI	4·8%
28.28KIIa)	4·8%
28.28KIIb)	10·5%
28.28LI	4·8%
28.28MI	Wil. of (*a*) £23·6208 per t or 15% wig. or (*b*) 6·7% plus £15·7472 per t
28.28MII	4·8%
28.28MIII	10·5%

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
28.29AI	10·5%
28.29AIIa)	4·8%
28.29AIIb)	10·5%
28.29BI	10·5%
28.29BII	10·5%
28.29BIII	—
28.29BIVa)	4·8%
28.29BIVb)	10·5%
28.30AIa)	9·6%
28.30AIb)1	13·8%
28.30AIb)2	4·8%
28.30AII	4·8%
28.30AIIIa)	9·6%
28.30AIIIb)	—
28.30AV	13·8%
28.30AVI	4·8%
28.30AVIIa)	4·8%
28.30AVIIb)	13·8%
28.30BIb)	4·8%
28.30BIIa)	4·8%
28.30BIIb)	13·8%
28.31	4·8%
28.32AIa)	4·8%
28.32AIb)	3·9%
28.32AII	4·8%
28.32AIII	10·5%
28.32BII	—
28.32BIII	4·8%
28.32BIVa)	4·8%
28.32BIVb)	10·5%
28.33A	—
28.33B	4·8%
28.33C	13·8%
28.34A	—
28.34B	4·8%
28.34C	13·8%
28.35AIa)	4·8%
28.35AIb)1	7·5%
28.35AIb)2	4·8%
28.35AIc)	10·5%
28.35AIIa)	4·8%
28.35AIIb)	7·5%
28.35AIIc)	10·5%
28.35AIIIa)	4·8%
28.35AIIIb)	7·5%
28.35AIIIc)	—
28.35AIIId)	10·5%
28.35B	4·8%
28.36A	4·8%
28.36B	13·8%
28.37A	4·8%
28.37B	13·8%
28.38AIa)	4·8%
28.38AIIa)	—
28.38AIIb)	4·8%
28.38AIIIa)	9·6%
28.38AIIIb)	4·8%
28.38AIVa)	4·8%
28.38AIVb)	3%
28.38AIVc)	6%
28.38AIVd)	13·8%
28.38AV	13·8%
28.38AVIa)	4·8%
28.38AVIIa)	4·8%
28.38AVIIb)	7·5%
28.38AVIIIa)	9·6%
28.38AVIIIb)	4·8%
28.38AVIIIc)	13·8%
28.38BIa)	3%
28.38BIb)	13·8%
28.38BIIa)	3%
28.38BIIb)	13·8%
28.38BIIIa)	4·8%
28.38BIIIb)	13·8%
28.38BIVa)	3%
28.38BIVb)	13·8%
28.38C	13·8%
28.39AI	6%
28.39AII	13·8%
28.39BIa)	9·6%
28.39BIb)	—
28.39BIIa)	4·8%
28.39BIIb)	—
28.39BIII	13·8%
28.39BV	4·8%
28.39BVIa)	—
28.39BVIb)	4·8%
28.39BVIc)	13·8%
28.40A	13·8%
28.40BIa)	5·4%
28.40BIb)	13·8%
28.40BIIa)	6%
28.40BIIb)	1·5%
28.40BIIc)	13·8%
28.41AI	4·8%
28.41AII	13·8%
28.41BI	4·8%
28.41BII	13·8%
28.42AI	13·8%
28.42AII	4·8%
28.42AIII	4·8%
28.42AIVa)	7·5%
28.42AV	13·8%
28.42AVI	13·8%
28.42AVIIa)	4·8%
28.42AVIIb)	9·6%
28.42AVIIc)	7·5%
28.42AVIId)	—
28.42AVIIe)	13·8%
28.42BI	4·8%
28.42BII	13·8%
28.43AI	4·8%
28.43AII	13·8%

(1) Tariff Heading	(2) Rate of Import Duty (if any)
28.43AIII	13·8%
28.43BI	4·8%
28.43BII	9·6%
28.43BIII	13·8%
28.44A	13·8%
28.44B	13·8%
28.44CI	4·8%
28.44CII	13·8%
28.45A	4·8%
28.45BI	10·5%
28.45BII	4·8%
28.46AIb)2	—
28.46AIb)3	4·8%
28.46AIIa)	4·8%
28.46AIIb)1	10·5%
28.46AIIb)2	8·7%
28.46AIIb)3	4·8%
28.46AIIc)	13·8%
28.46BI	4·8%
28.46BII	4·8%
28.46BIII	13·8%
28.47AI	7·5%
28.47AII	4·8%
28.47AIII	10·5%
28.47BIa)	6%
28.47BIb)	8·1%
28.47BIc)	10·5%
28.47BIIa)	6%
28.47BIIb)	10·5%
28.47CI	4·8%
28.47CII	10·5%
28.47D	10·5%
28.47EI	7·5%
28.47EII	4·8%
28.47EIII	10·5%
28.47FI	4·8%
28.47FII	7·5%
28.47FIII	8·1%
28.47FIV	10·5%
28.48AI	4·8%
28.48AII	10·5%
28.48BIa)	4·8%
28.48BIb)	7·5%
28.48BIc)	10·5%
28.48BIIa)	4·8%
28.48BIIb)	10·5%
28.48BIII	4·8%
28.48BIVa)	4·8%
28.48BIVb)	10·5%
28.49A	4·8%
28.49B	4·8%
28.49CIa)	4·8%
28.49CIb)	13·8%
28.51B	13·8%
28.53	4·8%
28.54	4·8%
28.55A	4·8%
28.55BI	4·8%
28.55BII	10·5%
28.56A	—
28.56B	4·8%
28.56C	—
28.56DI	10·5%
28.56DII	13·8%
28.56DIII	4·8%
28.56E	4·8%
28.57AI	4·8%
28.57BI	4·8%
28.57BII	—
28.57CI	4·8%
28.57CII	13·8%
28.57DI	—
28.57DII	13·8%
28.57EI	4·8%
28.57EII	13·8%
28.58A	4·8%
28.58BI	4·8%
28.58BII	—
28.58BIII	9·6%
28.58BIV	10·5%
29.01AIa)	4·8%
29.01AIc)1	Hydrocarbon oil duty but not less than 4·8%
29.01AIc)2	13·8%
29.01BIa)	Hydrocarbon oil duty but not less than 4·8%
29.01BIb)	13·8%
29.01BIIa)	Hydrocarbon oil duty but not less than 4·8%
29.01CIb)1	Hydrocarbon oil duty but not less than 4·8%
29.01CIb)2	13·8%
29.01CIIb)1	Hydrocarbon oil duty but not less than 4·8%
29.01CIIb)2	13·8%
29.01DIa)2	Hydrocarbon oil duty but not less than 4·8%
29.01DIIa)	4·8% in addition to any hydrocarbon oil duty
29.01DIIb)	Hydrocarbon oil duty but not less than 4·8%
29.01DIII	Hydrocarbon oil duty but not less than 4·8%

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
29.01DV	13·8%
29.01DVIb)	4·8%
29.01DVIc)1	Hydrocarbon oil duty but not less than 4·8%
29.01DVIc)2	13·8%
29.02	13·8%
29.03	13·8%
29.04AIa)	11·4%
29.04AIb)	4·8%
29.04AII	13·8%
29.04AIIIb) to CI (inclusive)	13·8%
29.04CIV	13·8%
29.04CV	13·8%
29.05AI	13·8%
29.05AIIa)	—
29.05AIIb) to BII (inclusive)	13·8%
29.06AIa)	4·8%
29.06AIII to BIII (inclusive)	13·8%
29.06BIV	10·5%
29.06BV	13·8%
29.06C	13·8%
29.07	13·8%
29.08AIa)1	16·8%
29.08AIa)2 to D (inclusive)	13·8%
29.09	13·8%
29.10	13·8%
29.11	13·8%
29.12	13·8%
29.13AIa)	10·5%
29.13AIb)	13·8%
29.13AII	13·8%
29.13BI	4·8%
29.13BII to GII (inclusive)	13·8%
29.14AI	13·8%
29.14AIIa)	13·8%
29.14AIIb)1	13·8%
29.14AIIb)2	4·8%
29.14AIIb)3	13·8%
29.14AIIb)4aa)	10·5%
29.14AIIb)4bb)	4·8%
29.14AIIb)4cc)	4·8%
29.14AIIb)4dd)	4·8%
29.14AIIb)4ee)	13·8%
29.14AIIc)1aa)	15%
29.14AIIc)1bb) to V (inclusive)	13·8%
29.14AVIa)	10·5%
29.14AVIb)	13·8%
29.14AVIIa)	16·8%
29.14AVIIb) to Xb)2 (inclusive)	13·8%
29.14AXIa)	4·8%
29.14AXIb) to BIIIb) (inclusive)	13·8%
29.14BIVa)	10·5%
29.14BIVb) to D (inclusive)	13·8%
29.15	13·8%
29.16AI	13·8%
29.16AII	13·8%
29.16AIIIa)	—
29.16AIIIb)1	—
29.16AIIIb)2	4·8%
29.16AIIIb)3	4·8%
29.16AIIIb)4	4·8%
29.16AIIIb)5	13·8%
29.16AIVa)	4·8%
29.16AIVc)1	4·8%
29.16AIVc)2	4·8%
29.16AIVc)3	13·8%
29.16AVa)	11·4%
29.16AVb) to BII (inclusive)	13·8%
29.16BIIIa)	10·5%
29.16BIIIb) to D (inclusive)	13·8%
29.17	13·8%
29.18	13·8%
29.19	13·8%
29.20	13·8%
29.21	13·8%
29.22AI to DI (inclusive)	13·8%
29.22DIII	13·8%
29.22DIV	13·8%
29.22DVb) to E (inclusive)	13·8%
29.23AI	13·8%
29.23AIIa)	10·5%
29.23AIIb) to DII (inclusive)	13·8%
29.23DIIIa)	4·8%
28.23DIIIb)	4·8%
29.23DIIIc)	—
29.23DIIId)	13·8%
29.23DIV	10·5%
29.23DV	13·8%
29.23E	13·8%

(1) Tariff Heading	(2) Rate of Import Duty (if any)
29.24A	4·8%
29.24B	13·8%
29.25	13·8%
29.26	13·8%
29.27A	—
29.27B	13·8%
29.28	13·8%
29.29	13·8%
29.30	13·8%
29.31	13·8%
29.32	13·8%
29.33	13·8%
29.34	13·8%
29.35A to HI (inclusive)	13·2%
29.35HIIa)	4·8%
29.35HIIb)	13·2%
29.35IJI	4·8%
29.35IJII to L (inclusive)	13·2%
29.35M	4·8%
29.35N to P (inclusive)	13·2%
29.35QI	3·9%
29.35QII	9·6%
29.35QIII	4·8%
29.35QIV	13·2%
29.36	10·5%
29.37	13·8%
29.38BIII to V (inclusive)	13·2%
29.38C	4·8%
29.38D	13·2%
29.39A	13·8%
29.39B	—
29.39CIa)	4·8%
29.39CIb)	13·8%
29.39CIIa)	4·8%
29.39CIIb)	13·8%
29.39D	13·8%
29.39EI	—
29.39EII	13·8%
29.40	4·8%
29.41AI	13·8%
29.41AII	13·8%
29.41AIII	4·8%
29.41B	4·8%
29.41CI	13·8%
29.41CII	4·8%
29.41DI to X (inclusive)	13·8%
29.41DXI	4·8%
29.42AI	13·2%
29.42AIIa)	13·2%
29.42AIIb)	3·9%
29.42BIa)	4·8%
29.42BIIa)	13·2%
29.42BIIb)	3·9%
29.42CI	9·6%
29.42CIIb)	13·2%
29.42CIII	9·6%
29.42CIV	13·2%
29.42CVa)	9·6%
29.42CVb)	13·2%
29.42CVI	13·2%
29.42CVIIa)	9·6%
29.42CVIIb)1	13·2%
29.42CVIIb)2	3·9%
29.43A	13·8%
29.43BI	—
29.43BIIa)	13·8%
29.43BIIb)	4·8%
29.43BIII	13·8%
29.44	10·5%
29.45A	4·8%
29.45B	13·8%
30.01	4·8%
30.02	4·8%
30.03AIa)	1½ times the M rate applicable to the products when not put up in measured doses
30.03AIb)	3·9%
30.03AIIa)1aa)	1½ times the M rate applicable to the products when not put up in measured doses
30.03AIIa)1bb)	3·9%
30.03AIIa)2aa)	1½ times the M rate applicable to the products when not put up in measured doses
30.03AIIa)2bb)	3·9%
30.03AIIb)1	1½ times the M rate applicable to the products when not put up in measured doses
30.03AIIb)2aa)	—

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
30.03AIIb)2bb)	3·9%
30.03BIa)	1½ times the M rate applicable to the products when not in packings of a kind sold by retail
30.03BIb)	3·9%
30.03BIIa)1	1½ times the M rate applicable to the products when not in packings of a kind sold by retail
30.03BIIa)2	3·9%
30.03BIIb)1	1½ times the M rate applicable to the products when not in packings of a kind sold by retail
30.03BIIb)2aa)	—
30.03BIIb)2bb)	3·9%
30.04AI	8·4%
30.04AII	6%
30.04B	9·6%
30.05A	4·8%
30.05B	9·6%
30.05C	9·6%
30.05D	6%
31.02B	10·5%
31.02CI	—
31.02CII	7·5%
31.02CIII	10·5%
31.02CIV	11·4%
31.03AI	6·6%
31.03B	3·9%
31.04B	—
31.05AIa)	—
31.05AIb)	7·5%
31.05AIIa)2	5·4%
31.05AIIa)3 to c)2 (inclusive)	7·5%
31.05AIIIb)1aa)	—
31.05AIIIb)1bb)	7·5%
31.05AIIIb)2aa)	—
31.05AIIIb)2bb)	7·5%
31.05AIVa)	7·5%
31.05AIVb)1	—
31.05B	1½ times the M rate applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10 kg
32.01A to C (inclusive)	4·8%
32.01DI	—
32.01DII	4·8%
32.02	4·8%
32.03	4·8%
32.04AII	4·8%
32.04AIVa)	—
32.04AIVb)	4·8%
32.04BI	—
32.04BII	4·8%
32.05A	6%
32.05BI	9·6%
32.05BII	6%
32.05CI	9·6%
32.05CII	6%
32.05D	6%
32.05E	4·8%
32.06	9·6%
32.07AI to AIII (inclusive)	9·6%
32.07AIVa)	7·2%
32.07AIVb)	9·6%
32.07AV	9·6%
32.07AVIb)1	6·6%
32.07AVIb)2	Wil. of (*a*) £23·6208 per t or 15%, wig. or (*b*) 6·7% plus £15·7472 per t
32.07AVIb)3	9·6%
32.07B	9·6%
32.07CI	13·8%
32.07CII	4·8%
32.08A to C (inclusive)	9·6%
32.08DI	6%
32.09AIa)	—
32.09AIb)	7·5%
32.09AIIb)1aa)	4·5%
32.09AIIb)1bb)	6·3%
32.09AIIb)2aa)	3%
32.09AIIb)2bb)	4·8%
32.09AIIb)3aa)	9%
32.09AIIb)3bb)	7·5%
32.09BI	4·8%
32.09BII	7·5%
32.09CI	9%
32.09CII	4·8%
32.10	9·6%
32.11	4·8%
32.12	4·8%

(1) Tariff Heading	(2) Rate of Import Duty (if any)
32.13AI	9·6%
32.13AII	7·2%
32.13B	6·3%
32.13C	9·6%
33.01AIa)	15%
33.01AIb)	—
33.01AIc)	—
33.01AIIa)	—
33.01BIa)	15%
33.01BIb)	—
33.01BIc)	4·8%
33.01BIIa)	Wil. of (*a*) £2·1120 per 100 g or (*b*) £1·4080 per 100 g, plus 3·8%
33.01BIIb)	—
33.01BIIc)	4·8%
33.01C	—
33.02	3·9%
33.03	4·8%
33.04A	4·8%, or 13·8% of the value of any synthetic organic chemicals or natural isolates of essential oils contained in the goods, wig.
33.04B	4·8%
33.05	7·2%
33.06A	7·2%
33.06BII	10·5%
33.06BIII	5·4%
33.06BIV	7·2%
34.01AI	7·8%
34.01AII	6%
34.01BI	10·5%
34.01BII	6%
34.01CI	7·8%
34.01CII	6%
34.01CIIIa)	9·6%
34.01CIIIb)	6%
34.02A	12%
34.02BI	—
34.02BII	6%
34.03AI	4·8%
34.03AIIa)	1·8% in addition to any hydrocarbon oil duty
34.03AIIb)	4·8%
34.03B	4·8%
34.04A	—
34.04B	4·8%
34.05A	9·6%
34.05B	4·8%
34.06	9·6%
34.07A	10·5%
34.07B	4·8%
35.01AIII	10%
35.01B	4·8%
35.02AIIb)	6%
35.02B	6%
35.03A	4·8%
35.03BI	4·8%
35.03BII	9·6%
35.04	4·8%
35.05	10%
35.06AIa)1	6%
35.06AIa)2	9·6%
35.06AIb)1	6%
35.06AIb)2	9·6%
35.06AIIa)	6%
35.06AIIb)	9·6%
35.06BI	7·8%
35.06BII	9·6%
36.01	4·8%
36.02	4·8%
36.03	9·6%
36.04	9·6%
36.05A	9·6%
36.05BII	9·6%
36.07A	9·6%
36.07B	4·8%
36.08B	13·8%
36.08C	4·8% in addition to any hydrocarbon oil duty
36.08D	4·8%
37.01	9·6%
37.02AIa)	5·4%
37.02AIb)	9·6%
37.02AIIa)	5·4%
37.02AIIb)	9·6%
37.02BI	5·4%
37.02BII	9·6%
37.03	9·6%
37.04AII	—

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
37.05AI	—
37.05AII	—
37.05AIII	4·8%
37.05BI	—
37.05BII	—
37.05BIII	4·8%
37.07BIa)	—
37.07BIb)	£0·6968 per 100 m
37.07BIc)	£0·6968 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm
37.07BIIa)1	—
37.07BIIb)1	—
37.07BIIb)2	—
37.07BIIb)3	£0·6968 per 100 m
37.07BIIb)4	£0·6968 per 100 m
37.07BIIc)1	—
37.07BIIc)2	£0·6968 per 100 m
37.07BIIc)3	£0·6968 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm
37.07BIId)1	£0·6968 per 100 m
37.07BIId)2	£0·6968 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm
37.08	7·2%
38.01	4·8%
38.02	4·8%
38.03AI	10·5%
38.03AII	4·8%
38.03BI	5·4%
38.03BII	4·8%
38.04	4·8%
38.05B	4·8%
38.06	4·8%
38.07CII	4·8%
38.08A	—
38.08BII	4·8%
38.08CI	—
38.08CII	4·8%
38.09B	4·8%
38.09C	4·8%
38.10	3·9%
38.11A	1½ times the M rate applicable to the product when not put up as mentioned in this heading
38.11BI	1½ times the M rate applicable to the products when not put up as mentioned in this heading, or the M rate applicable to those products plus 3·8%, wil.
38.11BII	4·8%
38.11CI	1½ times the M rate applicable to the products when not put up as mentioned in this heading
38.11CII	4·8%
38.12AI	8%
38.12AII	4·8%
38.12B	4·8%
38.13AI	7·5%
38.13AII	4·8%
38.13B	4·8%
38.13C	4·8%
38.14A	4·8%
38.14BIa)2	4·8%
38.14BIb)	4·8%
38.14BII	4·8%
38.14BIIIb)	4·8%
38.15	13·8%
38.16	4·8%
38.17	4·8%
38.18BI	1·8% in addition to any hydrocarbon oil duty
38.18BII	4·8%
38.19A to D (inclusive)	4·8%

(1) Tariff Heading	(2) Rate of Import Duty (if any)
38.19EII to FII (inclusive)	4·8%
38.19GI	Wil. of (*a*) £0·0952 per kg plus 6·7% or (*b*) £0·1428 per kg
38.19GII	4·8%
38.19H	13·8%
38.19IJ to O (inclusive)	4·8%
38.19PI	—
38.19PII	4·8%
38.19Q	4·8%
38.19R	4·8%
38.19SI	8·4%
38.19SII	4·8%
38.19TII	9·6%
38.19TIIIa)	8·4%
38.19TIIIb)	—
38.19TIV	—
38.19TV	4·8%
38.19TVI	—
38.19TVII	4·8%
39.01A	6%
39.01B	6%
39.01CIa)1	9%
39.01CIa)2	6%
39.01CIb)1	9%
39.01CIb)2	6%
39.01CIIa)1	9%
39.01CIIa)2aa)	10·5%
39.01CIIa)2bb)	6%
39.01CIIb)1	9%
39.01CIIb)2	6%
39.01CIIIa)	3%
39.01CIIIb)	6%
39.01CIV to VI (inclusive)	6%
39.01CVIIa)	—
39.01CVIIb)	6%
39.02A	6%
39.02BI	6%
39.02BII	8·7%
39.02CIa)1	9·6%
39.02CIa)2	6%
39.02CIb)1	9·6%
39.02CIb)2	6%
39.02CII to IV (inclusive)	6%
39.02CVb)	6%
39.02CVIa)2aa)	9·6%
39.02CVIa)2bb)	6%
39.02CVIb)1	9·6%
39.02CVIb)2	6%
39.02CVII to XII (inclusive)	6%
39.02CXIIIb)	6%
39.02CXIVa)2	—
39.02CXIVa)3aa)	9·6%
39.02CXIVa)3bb)	6%
39.02CXIVb)1	—
39.02CXIVb)2aa)	9·6%
39.02CXIVb)2bb)	6%
39.03A	8·7%
39.03BIa)	6%
39.03BIb)1aa)	9·6%
39.03BIb)1bb)	6%
39.03BIb)2	6%
39.03BIc)	6%
39.03BIIa)1	6%
39.03BIIa)2aa)	8·4%
39.03BIIa)2bb)	6%
39.03BIIb)	6%
39.03BIIIa)	13·8%
39.03BIIIb)1	Wil. of (*a*) £0·0495 per kg or 6%, wig. or (*b*) 7·2% plus £0·0330 per kg
39.03BIIIb)2	6%
39.03BIIIb)3aa)	9·6%
39.03BIIIb)3bb)	Wil. of (*a*) £0·0495 per kg or 6%, wig. or (*b*) 9·1% plus £0·0330 per kg
39.03BIIIb)4aa)	13·8%
39.03BIIIb)4bb)	Wil. of (*a*) £0·0495 per kg or 6%, wig. or (*b*) 8·1% plus £0·0330 per kg
39.03BIVa)	6%
39.03BIVb)1	6%
39.03BIVb)2	6%
39.03BIVb)3aa)	7·5%
39.03BIVb)3bb)	6%
39.03BIVb)4	6%
39.03BVa)1	—
39.03BVa)2aa)	13·8%
39.03BVa)2bb)	6%
39.03BVb)1	6%
39.03BVb)2aa)	—
39.03BVb)2bb)11	9·6%
39.03BVb)2bb)22	6%
39.03BVI	6%
39.04	4·8%
39.05	6%
39.06A	4·8%
39.06BI	10·5%
39.06BII	—
39.06BIII	6%
39.07AI	10·5%
39.07AII	9·6%
39.07AIII	6%
39.07BI	10·5%
39.07BII to IV (inclusive)	9·6%
39.07BVa)	—
39.07BVb)	7·2%
39.07BVI	6%
39.07CI	10·5%
39.07CII	9·6%

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
39.07CIIIa)	—
39.07CIIIb)	7·2%
39.07CIV	6%
39.07DI	10·5%
39.07DII	9·6%
39.07DIIIa)	—
39.07DIIIb)	7·2%
39.07DIV	6%
39.07EI	6%
39.07EIIa)	13·8%
39.07EIIb)	10·5%
39.07EIIc) to e) (inclusive)	9·6%
39.07EIIf)1	—
39.07EIIf)2	9%
39.07EIIg)	6%
40.02A and B	2·4%
40.05	3%
40.06A	6%
40.06BI	3%
40.06BII	Wil. of (*a*) 3·3% plus £0·0264 per kg or (*b*) 7·8% or £0·0396 per kg, wig.
40.06BIII	6%
40.07	4·8%
40.08AIa)	10·5%
40.08AIb)	6%
40.08AIIa)	10·5%
40.08AIIb)	6%
40.08B	6%
40.09	3%
40.10A	10·5%
40.10B	4·5%
40.12	6%
40.13	7·2%
40.14A	6%
40.14BI	4·5%
40.14BII	6%
40.15A	3%
40.16	6%
41.03BI	4·8%
41.03BIIa)	—
41.04BI	4·8%
41.04BIIa)	4·8%
41.04BIIb)	7·2%
41.05B	4·8%
41.06	7·2%
41.07	7·2%
41.08	4·5%
41.10	3%
42.01	6%
42.02AI	Wil. of (*a*) 9% plus £0·0300 each or (*b*) 6% or £0·0450 each, wig.
42.02AII	6%
42.04A	4·5%
42.04B	6%
42.05	6%
42.06	6%
43.02AII	3·6%
43.03	12%
43.04	12%
44.02	3%
44.03A	—
44.05BI	3·6%
44.05BII	3%
44.05BIII	—
44.06	2·4%
44.07AI	—
44.07AII	3%
44.07BI	—
44.07BII	3%
44.08	2·4%
44.09BI	3%
44.09BII	4·8%
44.10	3%
44.11	6%
44.12A	Wil. of (*a*) £0·5412 per t plus 3% or (*b*) £0·8118 per t
44.12B	4·5%
44.13B	3%
44.14BI	3%
44.14BIIa)	—
44.14BIIb)	3%

(1) Tariff Heading	(2) Rate of Import Duty (if any)
44.15A	3%
44.15B	6%
44.16	6%
44.17	3%
44.18A	6%
44.18B	10·8%
44.19	4·5%
44.20A	4·5%
44.20B	6%
44.21A	4·8%
44.21BI	3%
44.21BII	4·8%
44.22A	3%
44.22B	3%
44.22C	—
44.22D	4·8%
44.23A	4·5%
44.23BI	9%
44.23BII	4·5%
44.24	9%
44.25A	6%
44.25BI	—
44.25BII	6%
44.26AI	1·5%
44.26AII	4·8%
44.26B	4·8%
44.27A	4·5%
44.27B	9%
44.27C	6%
44.28BI	3%
44.28BII	9%
44.28CI	—
44.28CII	3%
44.28CIII	3%
44.28CIV	9%
45.02	5%
45.03A	—
45.03BI	5%
45.03BII	10%
45.04A	10%
45.04BI	5%
45.04BII	10%
46.01B	3%
46.02AI	1·5%
46.02AII	3%
46.02AIII	6%
46.02BI	1·5%
46.02BII	3%
46.02BIII	6%
46.02CIa)1	1·5%
46.02CIa)2	3%
46.02CIa)3	6%
46.02CIb)1	1·5%
46.02CIb)2	3%
46.02CIb)3	6%
46.02CIIa)	3%
46.02CIIb)	6%
46.02CIII	6%
46.03B	1·5%
46.03C	6%
47.01AIIa)	—
47.02AIIb)	—
48.01A	—
48.01B	9%
48.01CI	—
48.01CIIa)1	6%
48.01CIIa)2	10·8%
48.01CIIb)1	6%
48.01CIIb)2	7·2%
48.01CIIb)3	10·8%
48.01DI	7·2%
48.01EIa)	7·2%
48.01EIb)	10·8%
48.01EIIa)	7·2%
48.01EIIb)1	9%
48.01EIIb)2aa)	—
48.01EIIb)2bb)	9%
48.01EIIb)3	9%
48.01EIIb)4	9%
48.01EIIb)5	10·8%
48.02A	9%
48.02B	10·8%
48.03A	7·2%
48.03B	10·8%
48.04A	7·2%
48.04B	10·8%
48.05AIa)	6%
48.05AIb)	7·2%
48.04AIc)1	9%
48.05AIc)2	7·2%
48.05AIc)3	10·8%
48.05AIIa)	6%
48.05AIIb)	10·8%
48.05BIa)	6%
48.05BIb)	7·2%
48.05BIc)1	9%
48.05BIc)2	9%
48.05BIc)3	7·2%
48.05BIc)4	10·8%
48.05BIIa)	6%

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
48.05BIIb)	10·8%
48.06A	9%
48.06B	10·8%
48.07AIa)	6%
48.07AIb)	10·8%
48.07AII	10·8%
48.07BIa)	6%
48.07BIb)	7·2%
48.07BIc)1	9%
48.07BIc)2	9%
48.07BIc)3	7·2%
48.07BIc)4	10·8%
48.07BIIa)	6%
48.07BIIb)	7·2%
48.07BIIc)	10·8%
48.08	10·8%
48.09	10·8%
48.10	9%
48.11	6%
48.12	6%
48.13	10·8%
48.14	9%
48.15AIa)	6%
48.15AIb)	7·2%
48.15AIc)	10·8%
48.15AII	10·8%
48.15BIa)	—
48.15BIb)	10·8%
48.15BIc)	6%
48.15BId)	7·2%
48.15BIe)	7·2%
48.15BIf)1 to 3 (inclusive)	9%
48.15BIf)4	10·8%
48.15BII	10·8%
48.16	7·2%
48.17	7·2%
48.18A	—
48.18BI	—
48.18BII	7·2%
48.18C	6%
48.19	10·8%
48.20	6%
48.21A	10·8%
48.21B	10·8%
48.21CI to IV (inclusive)	6%
48.21CV	—
48.21CVI	10·8%
49.03	—
49.05A	—
49.07A	—
49.07CII	—
49.08	6%
49.09A	—
49.09B	6%
49.10AI	—
49.10AII	4·5%
49.10B	6%
49.11BIa)	—
49.11BIb)	—
49.11BIc)1	—
49.11BIc)2	7·2%
49.11BId)	7·2%
49.11BII	—
49.11BIIIa)1	—
49.11BIIIa)2	3%
49.11BIIIb)1	—
49.11BIIIb)2	—
49.11BIIIb)3	7·2%
50.01	—
50.02	—
50.04A	Wil. of (*a*) 4·2% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
50.04B	7·8%
50.07AI	Wil. of (*a*) 6% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
50.07AII	7·8%
50.07BI	Wil. of (*a*) 3% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
50.07BII	7·8%
50.08A	—
50.09AI	Wil. of (*a*) 7·2% plus £0·0095 per m^2 or (*b*) wig. of 10·5% or £0·0143 per m^2
50.09AII	10·5%
50.09B	Wil. of (*a*) 4·8% plus £0·0095 per m^2 or (*b*) wig. of 10·5% or £0·0143 per m^2

(1) Tariff Heading	(2) Rate of Import Duty (if any)
50.09CI	Wil. of (*a*) 8·4% plus £0·0095 per m^2 or (*b*) wig. of 10·5% or £0·0143 per m^2
50.09CIIa)	Wil. of (*a*) 7·8% plus £0·0095 per m^2 or (*b*) wig. of 10·5% or £0·0143 per m^2
50.09CIIb)	10·5%
50.10A	Wil. of (*a*) 5·1% plus £0·0095 per m^2 or (*b*) wig. of 10·5% or £0·0143 per m^2
50.10B	10·5%
51.01A	Wil. of (*a*) 5·4% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
51.01BII	Wil. of (*a*) 6·6% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
51.02AI	Wil. of (*a*) 5·4% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
51.02AII	Wil. of (*a*) 6·3% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
51.02BI	Wil. of (*a*) 2·7% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
51.02BII	Wil. of (*a*) 3% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
51.03A	Wil. of (*a*) 5·7% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
51.03B	Wil. of (*a*) 5·4% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
52.01A	7·8%
52.01B	4·5%
52.02	10·5%
53.06AI	7·8%
53.06AII	4·5%
53.06BI	7·8%
53.06BII	4·5%
53.07AI	7·8%
53.07AII	4·5%
53.07BI	7·8%
53.07BII	4·5%
53.08B	4·5%
53.09A	7·8%
53.09B	4·5%
53.10A	7·8%
53.10B	4·5%
53.11	10·5%
53.12	10·5%
53.13	10·5%
54.03AI	7·8%
54.03AII	6%
54.03BIa)1	7·8%
54.03BIa)2	4·5%
54.03BIb)1	7·8%
54.03BIb)2	4·5%
54.03BIIa)	7·8%
54.03BIIb)	4·5%
54.04AI	7·8%
54.04AII	6%
54.04BI	7·8%
54.04BII	4·5%
54.05	10·5%
55.05AII	7·5%
55.06A	7·8%
55.06B	4·5%
55.07	15%
55.08	10·5%
56.01AI	—
56.01AII	Wil. of (*a*) 5·6% plus £0·0220 per kg or (*b*) £0·0551 per kg
56.01BI	—
56.01BII	Wil. of (*a*) 4·8% plus £0·0132 per kg or (*b*) £0·0198 per kg
56.02A	Wil. of (*a*) 5·1% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
56.02B	Wil. of (*a*) 4·8% plus £0·0132 per kg or (*b*) £0·0198 per kg
56.03	6%
56.04	6%

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
56.06	Wil. of (*a*) 8·4% plus £0·0264 per kg or (*b*) wig. of 7·8% or £0·0396 per kg
57.05AI	9%
57.05AIIa)	9%
57.05AIIb)	4·5%
57.05BI	9%
57.05BIIa)	9%
57.05BIIb)	4·5%
57.06A	9%
57.06BI	6%
57.06BII	9%
57.07BIIb)	6%
57.08	6%
57.09	12%
57.10	12%
57.11	12%
57.12	10·5%
58.01AIa)	Wil. of (*a*) 14·4% with a maximum of 2·40 UA per m^2, plus wig. of 8% or £0·1076 per m^2 exclusive of fringes or (*b*) wig. of 12% or £0·1614 per m^2 exclusive of fringes
58.01AIb)	Wil. of (*a*) 14·4% with a maximum of 2·40 UA per m^2, plus £0·1076 per m^2 exclusive of fringes or (*b*) £0·1614 per m^2 exclusive of fringes
58.01AIIa)	Wil. of (*a*) 14·4% with a maximum of 2·40 UA per m^2, plus wig. of 12% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 18% or £0·0358 per m^2 exclusive of fringes
58.01AIIb)	Wil. of (*a*) 14·4% with a maximum of 2·40 UA per m^2, plus wig. of 10% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 15% or £0·0358 per m^2 exclusive of fringes
58.01AIIc)	Wil. of (*a*) 14·4% with a maximum of 2·40 UA per m^2, plus wig. of 7% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 10·5% or £0·0358 per m^2 exclusive of fringes
58.01BIa)	Wil. of (*a*) 12% plus wig. of 8% or £0·1076 per m^2 exclusive of fringes or (*b*) wig. of 12% or £0·1614 per m^2 exclusive of fringes
58.01BIb)	Wil. of (*a*) 12% plus £0·1076 per m^2 exclusive of fringes or (*b*) £0·1614 per m^2 exclusive of fringes
58.01BIIa)	Wil. of (*a*) 12% plus wig. of 12% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 18% or £0·0358 per m^2 exclusive of fringes
58.01BIIb)	Wil. of (*a*) 12% plus wig. of 10% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 15% or £0·0358 per m^2 exclusive of fringes
58.01BIIc)	Wil. of (*a*) 12% plus wig. of 7% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 10·5% or £0·0358 per m^2 exclusive of fringes
58.01CIa)	Wil. of (*a*) 7·2% plus wig. of 8% or £0·1076 per m^2 exclusive of fringes or (*b*) wig. of 12% or £0·1614 per m^2 exclusive of fringes
58.01CIb)	Wil. of (*a*) 7·2% plus £0·1076 per m^2 exclusive of fringes or (*b*) £0·1614 per m^2 exclusive of fringes
58.01CIIa)	Wil. of (*a*) 7·2% plus wig. of 12% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 18% or £0·0358 per m^2 exclusive of fringes

(1) Tariff Heading	(2) Rate of Import Duty (if any)
58.01CIIb)	Wil. of (*a*) 7·2% plus wig. of 10% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 15% or £0·0358 per m^2 exclusive of fringes
58.01CIIc)	Wil. of (*a*) 7·2% plus wig. of 7% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 10·5% or £0·0358 per m^2 exclusive of fringes
58.02AIa)	12%
58.02AIb)1	Wil. of (*a*) 13·8% plus wig. of 12% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 18% or £0·0358 per m^2 exclusive of fringes
58.02AIb)2	Wil. of (*a*) 13·8% plus wig. of 10% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 15% or £0·0358 per m^2 exclusive of fringes
58.02AIb)3	Wil. of (*a*) 13·8% plus wig. of 7% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 10·5% or £0·0358 per m^2 exclusive of fringes
58.02AIIa)	Wil. of (*a*) 12% plus wig. of 12% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 18% or £0·0358 per m^2 exclusive of fringes
58.02AIIb)	Wil. of (*a*) 12% plus wig. of 10% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 15% or £0·0358 per m^2 exclusive of fringes
58.02AIIc)	Wil. of (*a*) 12% plus wig. of 7% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 10·5% or £0·0358 per m^2 exclusive of fringes
58.02BI	Wil. of (*a*) 6·3% plus wig. of 12% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 18% or £0·0358 per m^2 exclusive of fringes
58.02BII	Wil. of (*a*) 6·3% plus wig. of 10% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 15% or £0·0358 per m^2 exclusive of fringes
58.02BIII	Wil. of (*a*) 6·3% plus wig. of 7% or £0·0238 per m^2 exclusive of fringes or (*b*) wig. of 10·5% or £0·0358 per m^2 exclusive of fringes
58.03	12%
58.05	10·5%
58.06	10·5%
58.07A	10·5%
58.07BIa)	7·8%
58.07BIb)	4·5%
58.07BII	10·5%
58.07BIII	12%
58.08A	12%
58.08BIa)	Wil. of (*a*) 6·6% plus £0·0119 per m^2 or (*b*) wig. of 13·5% or £0·0178 per m^2
58.08BIb)	12%
58.08BII	12%
58.09	12%
58.10	12%
59.01AIb)	9%
59.01AIIb)	3%
59.01BIa)	Wil. of (*a*) 2·4% plus £0·0132 per kg of m.m.f. or (*b*) £0·0198 per kg of m.m.f.
59.02A	10·5%
59.02B	12%
59.03A	10·5%
59.03B	12%
59.04AI	12%
59.04AII	9%
59.04BI	6%

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
59.04BIIa)	4·5%
59.04BIIb)	9%
59.04BIII	9%
59.05AIa)1	18%
59.05AIa)2	15%
59.05AIa)3	12%
59.05AIb)1aa)	Wil. of (*a*) 6·6% plus £0·0119 per m^2 or (*b*) wig. of 13·5% or £0·0178 per m^2
59.05AIb)1bb)	12%
59.05AIb)2	12%
59.05AIIa)1	18%
59.05AIIa)2	15%
59.05AIIa)3	12%
59.05AIIb)1aa)	Wil. of (*a*) 8·1% plus £0·0119 per m^2 or (*b*) wig. of 13·5% or £0·0178 per m^2
59.05AIIb)1bb)	12%
59.05AIIb)2	12%
59.05BIa)1	18%
59.05BIa)2	15%
59.05BIb)	Wil. of (*a*) 8·1% plus £0·0119 per m^2 or (*b*) wig. of 13·5% or £0·0178 per m^2
59.05BIIa)2	15%
59.05BIIa)3	12%
59.05BIIb)1aa)	Wil. of (*a*) 5·7% plus £0·0119 per m^2 or (*b*) wig. of 13·5% or £0·0178 per m^2
59.05BIIb)1bb)	12%
59.05BIIb)2	12%
59.06A	15%
59.06B	12%
59.07	10·5%
59.08	10·5%
59.09	10·5%
59.10	6%
59.11	10·5%
59.12	10·5%
59.13	10·5%
59.14	10·5%
59.15	10·5%
59.16A	10·5%
59.16B	8·4%
59.17A	10·5%
59.17BIa)1	—
59.17BIIa)	10·5%
59.17CIa)	3·6%
59.17CIb)	10·5%
59.17CIc)	12%
59.17CIIa)	3·6%
59.17CIIb)	10·5%
59.17DI	10·5%
59.17DII	12%
60.01AI	12%
60.01AII	10·5%
60.01BI	12%
60.01BIIa)	Wil. of (*a*) 7·8% plus £0·0095 per m^2 or (*b*) wig. of 10·5% or £0·0143 per m^2
60.01BIIb)	10·5%
60.01CI	12%
60.01CIIa)1	Wil. of (*a*) 8·4% plus £0·0095 per m^2 or (*b*) wig. of 10·5% or £0·0143 per m^2
60.01CIIa)2	10·5%
60.01CIIb)	10·5%
60.02A	Wil. of (*a*) 12% plus £0·2204 per kg or (*b*) wig. of 15% or £0·3306 per kg
60.02BI	Wil. of (*a*) 12% plus £0·1102 per kg or (*b*) wig. of 15% or £0·1653 per kg
60.02BII	Wil. of (*a*) 12% plus £0·1102 per kg or (*b*) wig. of 13·5% or £0·1653 per kg
60.02CI	15%
60.02CII	12%
60.03A	Wil. of (*a*) 7·8% plus £0·1200 per doz pairs or (*b*) wig. of 15% or £0·1800 per doz pairs
60.03B	12%
60.03C	12%
60.06A	10·5%
60.06B	12%
61.01A	Wil. of (*a*) 10·2% plus £0·1000 per lb or (*b*) wig. of 12% or £0·1500 per lb
61.01B	12%
61.01C	12%
61.02AI	Wil. of (*a*) 6·3% plus £0·1000 per lb or (*b*) wig. of 12% or £0·1500 per lb

(1) Tariff Heading	(2) Rate of Import Duty (if any)
61.02AII	12%
61.02AIII	12%
61.02BI	Wil. of (*a*) 10·2% plus £0·1000 per lb or (*b*) wig. of 12% or £0·1500 per lb
61.02BII	12%
61.02BIII	12%
61.04A	Wil. of (*a*) 7·8% plus £0·2204 per kg or (*b*) wig. of 12% or £0·3306 per kg
61.04B	12%
61.04C	12%
61.05AI	Wil. of (*a*) 6·6% plus £0·2204 per kg or (*b*) wig. of 12% or £0·3306 per kg
61.05AII	Wil. of (*a*) 6·6% plus £0·1102 per kg or (*b*) wig. of 12% or £0·1653 per kg
61.05AIII	Wil. of (*a*) 6·6% plus £0·0661 per kg or (*b*) wig. of 12% or £0·0991 per kg
61.05BI	Wil. of (*a*) 8·4% plus £0·2204 per kg or (*b*) wig. of 12% or £0·3306 per kg
61.05BII	Wil. of (*a*) 8·4% plus £0·1102 per kg or (*b*) wig. of 12% or £0·1653 per kg
61.05BIII	Wil. of (*a*) 8·4% plus £0·0661 per kg or (*b*) wig. of 12% or £0·0991 per kg
61.06A	Wil. of (*a*) 9·6% plus £0·2204 per kg or (*b*) wig. of 12% or £0·3306 per kg
61.06B	12%
61.06C	12%
61.07A	Wil. of (*a*) 6·3% plus £0·2204 per kg or (*b*) wig. of 12% or £0·3306 per kg
61.07B	12%
61.07C	12%
61.08A	Wil. of (*a*) 6·3% plus £0·2204 per kg or (*b*) wig. of 12% or £0·3306 per kg
61.08B	12%
61.08C	12%
61.09A	Wil. of (*a*) 5·1% plus £0·2204 per kg or (*b*) wig. of 12% or £0·3306 per kg
61.09B	12%
61.09CI	9%
61.09CII	12%
61.10A	Wil. of (*a*) 8·7% plus £0·2204 per kg or (*b*) wig. of 15% or £0·3306 per kg
61.10BI	Wil. of (*a*) 8·7% plus £0·1102 per kg or (*b*) wig. of 15% or £0·1653 per kg
61.10BII	Wil. of (*a*) 8·7% plus £0·1102 per kg or (*b*) wig. of 13·5% or £0·1653 per kg
61.10CI	15%
61.10CII	12%
61.11A	Wil. of (*a*) 6·3% plus £0·2204 per kg or (*b*) wig. of 12% or £0·3306 per kg
61.11B	12%
61.11C	12%
62.01	12%
62.02BIIa)	17·5%
62.03AIa)	—
62.03AIb)2	12%
62.03AIIa)1	15%
62.03AIIa)2	12%
62.03AIIb)1	15%
62.03AIIb)2	12%
62.03AIIc)1	15%
62.03AIIc)2	12%
62.03BIa)2	12%
62.03BIb)1	15%
62.03BIb)2aa)	10·5%
62.03BIb)2bb)	12%
62.03BIIa)	15%
62.03BIIb)1	10·5%
62.03BIIb)2	12%
62.04AI	12%
62.04AIIa)	—
62.04AIIb)	12%
62.04BI	12%
62.04BIIa)	—
62.04BIIb)	12%
62.05	12%
63.01	1½ times the M rate applicable to the goods when new

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
63.02A	4%
64.01AI	Wil. of (*a*) £0·2000 per pair or (*b*) £0·0800 per pair plus 12%
64.01AII	Wil. of (*a*) £0·0750 per pair or (*b*) £0·0300 per pair plus 12%
64.01BI	Wil. of (*a*) £0·0500 per pair or (*b*) £0·0200 per pair plus 12%
64.01BII	Wil. of (*a*) £0·0400 per pair or (*b*) £0·0160 per pair plus 12%
64.02AIIa)	Wil. of (*a*) 5% or £0·0750 per pair, wig. or (*b*) 4·8% plus £0·0300 per pair
64.02AIIb)	7·5%
64.02BIa)	10%
64.02BIb)1aa)	Wil. of (*a*) £0·2000 per pair or (*b*) £0·0800 per pair plus 12%
64.02BIb)1bb)	Wil. of (*a*) £0·0750 per pair or (*b*) £0·0300 per pair plus 12%
64.02BIb)2aa)	Wil. of (*a*) £0·0500 per pair or (*b*) £0·0200 per pair plus 12%
64.02BIb)2bb)	Wil. of (*a*) £0·0400 per pair or (*b*) £0·0160 per pair plus 12%
64.02BIIa)1	Wil. of (*a*) 10% or £0·0750 per pair, wig. or (*b*) 12% plus £0·0300 per pair
64.02BIIa)2	10%
64.02BIIb)1	Wil. of (*a*) 5% or £0·0750 per pair, wig. or (*b*) 12% plus £0·0300 per pair
64.02BIIb)2	7·5%
64.02BIIb)3	10%
64.03AI	Wil. of (*a*) 6% or £0·0450 per pair, wig. or (*b*) 5·4% plus £0·0300 per pair
64.03AII	6%
64.03BI	Wil. of (*a*) 3% or £0·0450 per pair, wig. or (*b*) 5·4% plus £0·0300 per pair
64.03BII	4·5%
64.03BIII	6%
64.04AI	Wil. of (*a*) 6% or £0·0450 per pair, wig. or (*b*) 4·2% plus £0·0300 per pair
64.04AII	6%
64.04BI	Wil. of (*a*) 3% or £0·0450 per pair, wig. or (*b*) 4·2% plus £0·0300 per pair
64.04BII	4·5%
64.04BIII	6%
64.05A	6%
64.05BI	—
64.05BII	6%
64.06	12%
65.01AIa)	10·5%
65.01AIb)	9%
65.01AII	10·5%
65.01BIa)	10·5%
65.01BIb)	9%
65.01BII	10·5%
65.02AIIa)	3%
65.02AIIb)	4·5%
65.02BI	10·5%
65.02BII	4·5%
65.03A	10·5%
65.03B	12%
65.04AIb)1	3%
65.04AIb)2	4·5%
65.04AIIa)	10·5%
65.04AIIb)	4·5%
65.04B	12%
65.05	12%
65.06A	6%
65.06B	12%
65.07B	10·5%
66.01	12%
66.02	6%
66.03	6%
67.01	6%

(1) Tariff Heading	(2) Rate of Import Duty (if any)
67.02AIa)	12·6%
67.02AIb)	7·5%
67.02AIIa)	12·6%
67.02AIIb)	7·5%
67.02BI	12·6%
67.02BII	7·5%
67.03	3%
67.04	6%
67.05	6%
68.02AIa)1aa)	6%
68.02AIa)1bb)11	3%
68.02AIa)1bb)22	9%
68.02AIa)2	4·5%
68.02AIb)1	4·5%
68.02AIb)2aa)11	—
68.02AIb)2bb)	4·5%
68.02AIIa)1aa)	6%
68.02AIIa)1bb)	9%
68.02AIIa)2	4·5%
68.02AIIb)1aa)	6%
68.02AIIb)2	4·5%
68.02AIIIa)1aa)	6%
68.02AIIIa)1bb)	9%
68.02AIIIa)2	4·5%
68.02AIIIb)1aa)11	9%
68.02AIIIb)1aa)22	6%
68.02AIIIb)1aa)33	15%
68.02AIIIb)1bb)	4·5%
68.02AIIIb)2aa)11	9%
68.02AIIIb)2aa)22	6%
68.02AIIIb)2bb)	4·5%
68.02AIVa)1	6%
68.02AIVa)2	9%
68.02AIVb)1	6%
68.02AIVc)	4·5%
68.02BIIa)	6%
68.02BIIb)	9%
68.02BIII	4·5%
68.04	4·2%
68.05	4·2%
68.06	4·8%
68.07	3%
68.08B	3%
68.09	6%
68.10	3%
68.11	3%
68.12	4·5%
68.13A	4·5%
68.13BI	4·5%
68.13BII	4·5%
68.13BIIIa)	6%
68.13BIIIb)	4·5%
68.13C	4·5%
68.14A	7·2%
68.14B	4·5%
68.15	6%
68.16	3%
69.01A	2·4%
69.01BI	2·4%
69.01BII	6%
69.02	3%
69.03AI	10·2%
69.03AII	3%
69.03BI	10·2%
69.03BII	3%
69.03CI	10·2%
69.03CII	3%
69.04	3%
69.05A	3·6%
69.05BI	3·6%
69.05BII	6%
69.06	6%
69.07	7·5%
69.08AI	Wil. of (*a*) £0·1345 per m^2 or (*b*) wig. of 5·4% or 0·27 UA per m^2 with a maximum of 10·8%, plus £0·0538 per m^2
69.08AII	Wil. of (*a*) 15% or £0·1345 per m^2 wig. or (*b*) wig. of 5·4% or 0·27 UA per m^2 with a maximum of 10·8%, plus wig. of 6% or £0·0538 per m^2
69.08BIa)	Wil. of (*a*) £0·1345 per m^2 or (*b*) 5·4% plus £0·0538 per m^2
69.08BIb)	Wil. of (*a*) 15% or £0·1345 per m^2 wig. or (*b*) 5·4% plus wig. of 6% or £0·0538 per m^2
69.08BIIa)	Wil. of (*a*) £0·1345 per m^2 or (*b*) wig. of 5·4% or 0·18 UA per m^2 with a maximum of 10·8% plus £0·0538 per m^2

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
69.08BIIb)	Wil. of (*a*) 15% or £0·1345 per m^2 wig. or (*b*) wig. of 5·4% or 0·18 UA per m^2 with a maximum of 10·8%, plus wig. of 6% or £0·0538 per m^2
69.09AI	10·2%
69.09AII	6%
69.09BI	10·2%
69.09BII	6%
69.10	7·5%
69.11AI	7·5%
69.11AII	£0·7381 per 100 kg
69.11AIII	£0·7381 per 100 kg
69.11AIV	£5·3146 per 100 kg
69.11BI	7·5%
69.11BII	£0·7381 per 100 kg
69.11BIII	£0·7381 per 100 kg
69.11BIV	£5·3146 per 100 kg
69.12AI	8·4%
69.12AII	7·5%
69.12AIII	Wil. of (*a*) £0·7381 per 100 kg or (*b*) £0·4920 per 100 kg plus 4·5%
69.12AIV	Wil. of (*a*) £0·7381 per 100 kg or (*b*) £0·4920 per 100 kg plus 4·5%
69.12AV	Wil. of (*a*) £5·3146 per 100 kg or (*b*) £3·5431 per 100 kg plus 4·5%
69.12BI	7·5%
69.12BII	Wil. of (*a*) £0·7381 per 100 kg or (*b*) £0·4920 per 100 kg plus 5·7%
69.12BIII	Wil. of (*a*) £0·7381 per 100 kg or (*b*) £0·4920 per 100 kg plus 5·7%
69.12BIV	Wil. of (*a*) £5·3146 per 100 kg or (*b*) £3·5431 per 100 kg plus 5·7%
69.12CIa)	8·4%
69.12CIb)	7·5%
69.12CIc)	£0·7381 per 100 kg
69.12CId)	£0·7381 per 100 kg
69.12CIe)	£5·3146 per 100 kg
69.12CIIa)	8·4%
69.12CIIb)	7·5%
69.12CIIc)	£0·7381 per 100 kg
69.12CIId)	£0·7381 per 100 kg
69.12CIIe)	£5·3146 per 100 kg
69.12DI	7·5%
69.12DII	Wil. of (*a*) £0·7381 per 100 kg or (*b*) £0·4920 per 100 kg plus 8·4%
69.12DIII	Wil. of (*a*) £0·7381 per 100 kg or (*b*) £0·4920 per 100 kg plus 8·4%
69.12DIV	Wil. of (*a*) £5·3146 per 100 kg or (*b*) £3·5431 per 100 kg plus 8·4%
69.13AI	Wil. of (*a*) £5·3146 per 100 kg or (*b*) £3·5431 per 100 kg plus 4·8%
69.13AII	6%
69.13BI	£5·3146 per 100 kg
69.13BII	6%
69.13CI	£5·3146 per 100 kg
69.13CII	6%
69.14	6%
70.01B	3%
70.02	6%
70.03A	3%
70.03B	9%
70.04	4·5%
70.05	4·5%
70.06	4·5%
70.07	4·5%
70.08	6%
70.09A	9%
70.09B	6%
70.10	7·5%
70.11A	3%
70.11B	7·5%
70.12	9%
70.13A	Wil. of (*a*) £0·7381 per 100 kg or (*b*) £0·4920 per 100 kg plus 9·3%
70.13B	9·3%
70.14A	6%
70.14BI	12%
70.14BII	6%
70.15A	10·2%

(1) Tariff Heading	(2) Rate of Import Duty (if any)
70.15B	3%
70.16	3%
70.17	10·2%
70.18	12%
70.19AIb)	—
70.19AII	—
70.19AIIIb)	—
70.19AIVa)	3%
70.19AIVb)	—
70.19B	3%
70.19CI	4·5%
70.19CII	7·5%
70.19DI	7·5%
70.19DIIa)	—
70.19DIIb)	3%
70.20	6%
70.21A	7·5%
70.21B	6%
71.02BIa)1	3%
71.02BIa)2	—
71.02BIb)1	6%
71.02BIb)2	—
71.03AII	—
71.03BIa)	3%
71.03BIb)	—
71.03BII	—
71.05BI	—
71.05BII	3%
71.05C	3%
71.05D	3%
71.05E	3%
71.06	3%
71.07BI	—
71.07C	3%
71.07D	3%
71.07E	3%
71.08	3%
71.09AIIa)	—
71.09AIV	3%
71.09AVa)	—
71.09AVb)	3%
71.09BIIa)	—
71.09BIIb)	3%
71.10	3%
71.12	7·5%
71.13A	9%
71.13B	6%
71.14	6%
71.15AIIa)	9%
71.15AIIb)	7·5%
71.15BIb)1aa)	—
71.15BIb)1bb)	4·5%
71.15BIb)2aa)	9%
71.15BIb)2bb)	7·5%
71.15BIIa)	—
71.15BIIb)	4·5%
71.15BIIc)	9%
71.15BIId)	7·5%
71.16	7·5%
73.02AII	—
73.02BI	—
73.02BII	3%
73.02CI	—
73.02CII	3%
73.02D	—
73.02EI	—
73.02EIIa)	—
73.02EIIb)	3%
73.02GI	—
73.02GII	—
73.02GIII	—
73.02GIV	9%
73.02GV	3%
73.04A	4·8%
73.05AI	—
73.05AII	4·8%
73.07AII	Wil. of (*a*) £1·8894 per t or 4·8% wig. or (*b*) 3% plus wig. of 3·2% or £1·2596 per t
73.07BII	Wil. of (*a*) £1·8894 per t or 4·8% wig. or (*b*) 3% plus wig. of 3·2% or £1·2596 per t
73.10B	Wil. of (*a*) £2·1258 per t or 4·8% wig. or (*b*) 4·2% plus £1·4172 per t
73.10CI	—
73.10CII	Wil. of (*a*) £3·3069 per t or 4·8% wig. or (*b*) 4·2% plus £2·2046 per t
73.10CIII	Wil. of (*a*) £2·1258 per t or 4·8% wig. or (*b*) 4·2% plus £1·4172 per t
73.10DIb)	Wil. of (*a*) £2·1258 per t of 4·8% wig. or (*b*) 4·2% plus £1·4172 per t

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
73.10DIIa)	Wil. of (*a*) £3·3069 per t or 4·8% wig. or (*b*) 4·2% plus £2·2046 per t
73.10DIIb)	Wil. of (*a*) £2·1258 per t or 4·8% wig. or (*b*) 4·2% plus £1·4172 per t
73.11AIIa)	Wil. of (*a*) £3·5430 per t or 4·8% wig. or (*b*) 4·2% plus £2·3620 per t
73.11AIIb)	Wil. of (*a*) £2·1258 per t or 4·8% wig. or (*b*) 4·2% plus £1·4172 per t
73.11AIIIa)	4·8%
73.11AIIIb)1	Wil. of (*a*) £3·5430 per t or 4·8% wig. or (*b*) 4·2% plus £2·3620 per t
73.11AIIIb)2	Wil. of (*a*) £2·1258 per t or 4·8% wig. or (*b*) 4·2% plus £1·4172 per t
73.11AIVa)2aa)	Wil. of (*a*) £3·5430 per t or 4·8% wig. or (*b*) 4·2% plus £2·3620 per t
73.11AIVa)2bb)	Wil. of (*a*) £2·1258 per t or 4·8% wig. or (*b*) 4·2% plus £1·4172 per t
73.11AIVb)1	Wil. of (*a*) £3·5430 per t or 4·8% wig. or (*b*) 4·2% plus £2·3620 per t
73.11AIVb)2	Wil. of (*a*) £2·1258 per t or 4·8% wig. or (*b*) 4·2% plus £1·4172 per t
73.12BIIa)	—
73.12BIIb)1	Wil. of (*a*) £2·2437 per t or 4·8% wig. or (*b*) 4·8% plus £1·4958 per t
73.12BIIb)2	Wil. of (*a*) £3·3069 per t or 4·8% wig. or (*b*) 4·8% plus £2·2046 per t
73.12CIa)	Wil. of (*a*) £2·2437 per t or 4·8% wig. or (*b*) 4·8% plus £1·4958 per t
73.12CIb)	Wil. of (*a*) £3·3069 per t or 4·8% wig. or (*b*) 4·8% plus £2·2046 per t
73.12CIIa)	Wil. of (*a*) £2·2437 per t or 4·8% wig. or (*b*) 4·8% plus £1·4958 per t
73.12CIIb)	Wil. of (*a*) £3·3069 per t or 4·8% wig. or (*b*) 4·8% plus £2·2046 per t
73.12CIIIb)1	Wil. of (*a*) £2·2437 per t or 4·8% wig. or (*b*) 4·8% plus £1·4958 per t
73.12CIIIb)2	Wil. of (*a*) £3·3069 per t or 4·8% wig. or (*b*) 4·8% plus £2·2046 per t
73.12CIVa)	Wil. of (*a*) £2·2437 per t or 4·8% wig. or (*b*) 4·8% plus £1·4958 per t
73.12CIVb)	Wil. of (*a*) £3·3069 per t or 4·8% wig. or (*b*) 4·8% plus £2·2046 per t
73.12CVa)2aa)	Wil. of (*a*) £2·2437 per t or 4·8% wig. or (*b*) 4·8% plus £1·4958 per t
73.12CVa)2bb)	Wil. of (*a*) £3·3069 per t or 4·8% wig. or (*b*) 4·8% plus £2·2046 per t
73.12CVb)1	Wil. of (*a*) £2·2437 per t or 4·8% wig. or (*b*) 4·8% plus £1·4958 per t
73.12CVb)2	Wil. of (*a*) £3·3069 per t or 4·8% wig. or (*b*) 4·8% plus £2·2046 per t
73.12DI	Wil. of (*a*) £2·2437 per t or 4·8% wig. or (*b*) 4·8% plus £1·4958 per t
73.12DIIa)	Wil. of (*a*) £3·3069 per t or 4·8% wig. or (*b*) 4·8% plus £2·2046 per t
73.12DIIb)	Wil. of (*a*) £2·1258 per t or 4·8% wig. or (*b*) 4·8% plus £1·4172 per t
73.13BIIa)	Wil. of (*a*) £2·2437 per t or 4·8% wig. or (*b*) 4·2% plus £1·4958 per t
73.13BIVa)1	Wil. of (*a*) £2·2437 per t or 4·8% wig. or (*b*) 4·2% plus £1·4958 per t

(1) Tariff Heading	(2) Rate of Import Duty (if any)
73.13BIVa)2	Wil. of (*a*) £3·4248 per t or 4·8% wig. or (*b*) 4·2% plus £2·2832 per t
73.13BVa)1aa)	Wil. of (*a*) £2·2437 per t or 4·8% wig. or (*b*) 4·2% plus £1·4958 per t
73.13BVa)1bb)	Wil. of (*a*) £3·4248 per t or 4·8% wig. or (*b*) 4·2% plus £2·2832 per t
73.13BVb)1	Wil. of (*a*) £2·2437 per t or 4·8% wig. or (*b*) 4·2% plus £1·4958 per t
73.13BVb)2aa)	Wil. of (*a*) £3·4248 per t or 4·8% wig. or (*b*) 4·2% plus £2·2832 per t
73.13BVb)2bb)	Wil. of (*a*) £2·9526 per t or 4·8% wig. or (*b*) 4·2% plus £1·9684 per t
73.16AIa)	—
73.16AIb)	Wil. of (*a*) £2·0076 per t or 4·8% wig. or (*b*) 5·4% plus £1·3384 per t
73.16DII	Wil. of (*a*) £2·5980 per t or 4·8% wig. or (*b*) 4·5% plus £1·7320 per t
73.16EIa)	—
73.16EIb)	Wil. of (*a*) £2·0076 per t or 4·8% wig. or (*b*) 4·2% plus £1·3384 per t
73.16EII	7·2%
73.17	10·2%
73.19	10·2%
73.20	10·2%
73.21B	4·8%
73.22	6%
73.23	6%
73.24	6%
73.25	10·2%
73.26	15%
73.27	10·2%
73.28	4·8%
73.29A	7·2%
73.29B	10·2%
73.29C	6%
73.30	6%
73.31	6%
73.32	7·2%
73.33	6%
73.34	10·2%
73.35A	10·2%
73.35B	6%
73.36	6%
73.37	6%
73.38A	6%
73.38BI	6%
73.38BIIa)	10·2%
73.38BIIb)	9%
73.39	10·2%
73.40A	6%
73.40BI	3%
73.40BIII	6%
74.03A	6%
74.03B	4·8%
74.04A	9%
74.04B	4·8%
74.05A	9%
74.05B	4·8%
74.06A	6%
74.07A	9%
74.07B	6%
74.08A	9%
74.08B	6%
74.09	6%
74.10	6%
74.11	6%
74.12	6%
74.13	6%
74.14	6%
74.15AI	3·6%
74.15AII	6%

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
74.15BI	3·6%
74.15BII	6%
74.16	6%
74.17	6%
74.18	6%
74.19	6%
75.02A	—
75.02B	4·8%
75.03AI	—
75.03AII	4·8%
75.03BI	—
75.04AI	—
75.04AII	6%
75.04B	6%
75.05A	—
75.05BI	—
75.05BII	4·8%
75.06	6%
76.01AIa)	—
76.01AIb)	3%
76.01AII	—
76.01BIb)	—
76.02	4·8%
76.03	4·8%
76.04	6%
76.05	6%
76.06	4·8%
76.07	4·8%
76.08	6%
76.09	6%
76.10	6%
76.11	6%
76.12	6%
76.13	6%
76.14	6%
76.15	6%
76.16	6%
77.01AI	3%
77.01AII	—
77.01BI	—
77.02A	6%
77.02B	4·8%
77.03	6%
77.04AI	—
77.04B	6%
78.01AI	—
78.01AIIa)1	—
78.01AIIa)2	Wil. of (*a*) 5% or (*b*) wig. of 2·7% or 0·66 UA per 100 kg plus 2%
78.01AIIb)	—
78.02	4·8%
78.03	4·8%
78.04A	6%
78.05	6%
78.06B	6%
79.01AI	£1·4760 per t
79.01AIIa)	—
79.01AIIb)	Wil. of (*a*) 5% or (*b*) wig. of 2·7% or 6·60 UA per t plus 2%
79.02	4·8%
79.03AI	6%
79.03AII	4·8%
79.03BI	4·8%
79.03BII	6%
79.04	6%
79.05	6%
79.06	6%
80.02	4·8%
80.03	4·8%
80.04	6%
80.05	6%
80.06	6%
81.01	7·5%
81.02AI	10·2%

(1) Tariff Heading	(2) Rate of Import Duty (if any)
81.02B	10·2%
81.02C	10·2%
81.03AI	—
81.03BI	—
81.03BII	6%
81.03CI	—
81.03CII	6%
81.04AII	6%
81.04BIa)	—
81.04BIb)	6%
81.04BII	6%
81.04CII	6%
81.04D	7·5%
81.04EIa)	—
81.04EIb)	4·8%
81.04EII	4·8%
81.04FIa)	—
81.04FIb)	6%
81.04FII	6%
81.04GIa)	—
81.04GIb)	—
81.04GIc)	—
81.04GId)1	6%
81.04GII	6%
81.04HIa)	—
81.04HIb)	6%
81.04HII	6%
81.04IJIb)1	—
81.04IJIb)2	6%
81.04IJIIb)	6%
81.04KIa)	—
81.04KIb)	6%
81.04KII	6%
81.04LII	7·5%
81.04M	—
81.04OIa)	—
81.04OIb)	6%
81.04OII	6%
81.04PIa)	—
81.04PIb)	6%
81.04PII	6%
81.04QIa)	—
81.04QII	6%
81.04R	6%
82.01	4·5%
82.02	6%
82.03	6%
82.04A	6%
82.04B	4·5%
82.04CI	10·2%
82.04CII	4·5%
82.04DI	10·2%
82.04DII	6%
82.05AI	4·5%
82.05AII	6%
82.05BI	4·5%
82.05BII	6%
82.05CI	6%
82.05CII	4·5%
82.05CIII	6%
82.05DI	4·5%
82.05DII	6%
82.06	4·5%
82.07	6%
82.08	6%
82.09A	Wil. of (*a*) 10·8% or £0·0600 per doz, wig. or (*b*) 10·2% plus £0·0400 per doz
82.09B	10·8%
82.10	Wil. of (*a*) 10·8% or £0·0300 per doz, wig. or (*b*) 7·8% plus £0·0200 per doz
82.11A	3·6%
82.11BI	9%
82.11BII	3·6%
82.11C	3·6%
82.12	12%
82.13A	12%
82.13B	6%
82.14	10·8%
82.15	10·8%
83.01	5·4%
83.02	5·4%
83.03	4·5%
83.04	4·5%
83.05	6%
83.06	6%
83.07	4·8%
83.08	6%
83.09A	7·5%
83.09B	4·8%
83.10	4·5%
83.11	9%

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)	(1) Tariff Heading	(2) Rate of Import Duty (if any)
83.12	6%	84.12	4·5%
83.13	4·8%	84.13	5·4%
83.14	6%	84.14	4·5%
83.15	4·8%	84.15	4·5%
84.01	4·5%	84.16	4·5%
84.02	5·4%	84.17	4·5%
84.03	6%	84.18B	5·4%
84.04	5·4%	84.18CIa)	4·5%
84.05	5·4%	84.18CIb)1	4·5%
84.06A	4·5%	84.18CIb)2	5·4%
84.06B	4·5%	84.18CIIa)	7·2%
84.06CIa)1	8·4%	84.18CIIb)	5·4%
84.06CIa)2	4·5%	84.19	4·5%
84.06CIb)1	8·4%	84.20A	10·2%
84.06CIb)2aa)	8·4%	84.20B	5·4%
84.06CIb)2bb)	4·5%	84.21	4·5%
84.06CIIa)2	4·5%	84.22B	4·5%
84.06CIIb)1	8·4%	84.22C	7·5%
84.06CIIb)2aa)	8·4%	84.22D	4·5%
84.06CIIb)2bb)	4·5%	84.23	4·5%
84.06DI	4·5%	84.24	3·6%
84.06DIIa)	8·4%	84.25A	3·6%
84.06DIIb)	4·5%	84.25BI	7·2%
84.07	4·5%	84.25BII	4·5%
84.08A	4·5%	84.26	4·5%
84.08BI	4·5%	84.27	5·4%
84.08BIIa)	7·2%	84.28	4·5%
84.08BIIb)	4·5%	84.29	5·4%
84.08CI	7·2%	84.30	4·5%
84.08CII	6%	84.31	4·5%
84.08CIII	12%	84.32	4·5%
84.08CIV	4·5%	84.33	4·5%
84.08DI	4·5%	84.34AII	4·5%
84.08DIIa)	7·2%	84.34B	4·5%
84.08DIIb)	6%	84.34CI	—
84.08DIId)	4·5%	84.34CII	4·5%
84.09	4·5%	84.35	4·5%
84.10	4·5%	84.36	4·5%
84.11AIa)	7·2%	84.37	4·5%
84.11AIb)	4·5%		
84.11AII	4·5%		
84.11AIIIa)	7·2%		
84.11AIIIb)	4·5%		
84.11AIVa)	7·2%		
84.11AIVb)	4·5%		
84.11B	4·5%		
84.11CI	7·2%		
84.11CII	4·5%		

(1) Tariff Heading	(2) Rate of Import Duty (if any)
84.38A	—
84.38D	4·5%
84.39	5·4%
84.40	4·5%
84.41	7·5%
84.42	4·5%
84.43	4·5%
84.44B	6%
84.45A	5·4%
84.45BI	5·4%
84.45CI	5·4%
84.45CIIa)	5·4%
84.45CIII	5·4%
84.45CIVa)	5·4%
84.45CV	5·4%
84.45CVIa)	5·4%
84.45CVIIa)	5·4%
84.45CVIII	5·4%
84.45CIX	5·4%
84.45CXa)1	7·5%
84.45CXa)2	5·4%
84.45CXIa)	5·4%
84.45CXII	5·4%
84.46	5·4%
84.47	7·2%
84.48B	5·4%
84.49	4·5%
84.50	4·5%
84.51	4·5%
84.52A	4·5%
84.52BI	3%
84.52BII	4·5%
84.53AI	8·4%
84.53AIIa)	4·5%
84.53AIIb)	6%
84.53AIIc)	8·4%
84.53B	4·5%
84.54A	4·5%
84.54BI	3%
84.54BII	4·5%
84.55A	4·5%
84.55B	4·5%
84.55CI	4·5% or £0·1123 per kg wil
84.55CII	3%
84.55CIIIa)	4·5%
84.55CIIIb)	6%
84.55CIIIc)	8·4%
84.55CIV	4·5%
84.56	4·5%
84.57	4·5%
84.58	4·5%
84.59A to D (inclusive)	4·5%
84.59EI	7·5%
84.59EII	4·5%
84.60	4·5%
84.61	4·8%
84.62	5·4%
84.63	4·5%
84.64	4·5%
84.65	4·5%
85.01A	6%
85.01BI	4·5%
85.01BII	4·5%
85.01BIII	7·5%
85.01BIV	6%
85.01CI	3%
85.01CII	4·5%
85.01CIII	7·5%
85.01CIV	6%
85.02A	4·5%
85.02B	6%
85.03	7·5%
85.04A	7·5%
85.04CII	7·5%
85.05	4·5%
85.06	4·5%
85.07AI	4·5%
85.07AII	6%
85.07BI	4·5%
85.07BII	6%
85.08AI	7·2%
85.08AII	6%
85.08BI	7·2%
85.08BII	6%
85.08CI	7·2%
85.08CII	6%
85.08DI	7·2%

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)	(1) Tariff Heading	(2) Rate of Import Duty (if any)
85.08DII	6%	85.21CII	12%
		85.21DI	12%
85.09AI	8·4%	85.21DIIa)	6%
85.09AII	7·2%	85.21DIIb)	12%
85.09BI	8·4%	85.21EI	4·8%
85.09BII	7·2%	85.21EII	7·5%
85.09CI	8·4%	85.21EIII	3%
85.09CII	7·2%	85.21EIV	6%
		85.21EV	6%
85.10	6%	85.21EVI	12%
85.11AI	4·5%		
85.11AIIa)	4·5%	85.22C	7·5%
85.11AIIb)	6%		
85.11BI	4·5%	85.23A	—
85.11BII	6%	85.23B	4·8%
85.11BIII	6%		
		85.24AI	7·5%
85.12AI	4·5%	85.24AII	4·8%
85.12AII	6%	85.24B	4·8%
85.12BI	4·5%	85.24CIa)	Wil. of (*a*) £0·2446 per kg or (*b*) 4·8% plus £0·1631 per kg
85.12BII	6%		
85.12C	6%	85.24CIb)	Wil. of (*a*) £0·0793 per kg or (*b*) 4·8% plus £0·0528 per kg
85.12D	6%		
85.12EI	4·5%		
85.12EII	6%	85.24CII	7·5%
85.12EIII	6%	85.24CIII	3·6%
85.12F	6%	85.24CIV	4·8%
85.13	4·5%	85.25	6%
85.14	6%	85.26AI	7·2%
		85.26AII	6%
85.15	9%	85.26BI	7·2%
		85.26BII	6%
85.16	6%	85.26CI	7·2%
		85.26CII	6%
85.17	6%	85.26DI	7·2%
		85.26DII	6%
85.18	7·5%		
		85.27	4·8%
85.19AI	7·2%		
85.19AII	4·8%	85.28	6%
85.19BI	7·2%		
85.19BII	10·2%	86.01	4·8%
85.19BIII	4·8%		
85.19C	7·5%	86.02	4·8%
85.19DI	7·2%		
85.19DII	4·8%	86.03	4·8%
85.20A	4·8%	86.04	4·8%
85.20BI	7·5%		
85.20BII	4·8%	86.05	4·8%
85.20CI	7·5%		
85.20CII	4·8%	86.06	4·8%
85.21AIa)	4·8%	86.07BII	6%
85.21AIb)	7·5%		
85.21AII	7·5%	86.08B	6%
85.21AIII	7·5%		
85.21AIV	7·5%	86.09AII	6%
85.21AV	7·5%	86.09BII	6%
85.21CI	3%	86.09CI	10·2%

(1) Tariff Heading	(2) Rate of Import Duty (if any)
86.09CII	6%
86.09DI	10·2%
86.09DII	6%
86.09EII	6%
86.10	6%
87.01A	4·5%
87.01B	4·5%
87.01CI	13·2%
87.01CIIa)	4·5%
87.01CIIb)	13·2%
87.02AIa)1	13·2%
87.02AIa)2	6·6%
87.02AIb)1	4·2%
87.02AIb)2	6·6%
87.02AIIa)	4·2%
87.02AIIb)	6·6%
87.02BIb)	6·6%
87.02BIIa)1aa)	4·5%
87.02BIIa)1bb)11	4·5%
87.02BIIa)1bb)22	13·2%
87.02BIIa)2aa)	4·2%
87.02BIIa)2bb)11	4·5%
87.02BIIa)2bb)22	4·5%
87.02BIIa)2bb)33	6·6%
87.02BIIb)1	4·2%
87.02BIIb)2	6·6%
87.03A	4·2%
87.03B	6·6%
87.04AIa)	4·5%
87.04AIb)1	13·2%
87.04AIb)2	6·6%
87.04AII	4·5%
87.04AIII	13·2%
87.04BI	4·5%
87.04BII	6·6%
87.05	6·6%
87.06AI	4·5%
87.06AII	6·6%
87.06BIa)	4·5%
87.06BIb)	6·6%
87.06BIIa)	4·5%
87.06BIIb)	6·6%
87.07BI	4·5%
87.07BII	13·2%
87.07CIa)	4·5%
87.07CIc)	5·4%
87.07CII	5·4%
87.07DI	4·5%
87.07DII	6·6%
87.07DIII	5·4%
87.08	6%
87.09	10·8%
87.10	12%
87.11	5·4%
87.12A	10·8%
87.12BI	10·8%
87.12BII	12%
87.13	6%
87.14A	6·6%
87.14BIa)	4·2%
87.14BIb)2	6·6%
87.14BIIa)	4·2%
87.14BIIb)1	13·2%
87.14BIIb)2	6·6%
87.14CI	4·2%
87.14CIIa)	4·2%
87.14CIIb)	6·6%
87.14DI	13·2%
87.14DII	6·6%
88.01	5·4%
88.02A	4·2%
88.02BIa)	8·4%
88.02BIb)	4·2%
88.02BII	4·2%
88.03	4·2%
88.04A	10·2%
88.04B	4·8%
88.05	4·8%
89.01BIIa)	3%
89.01BIIb)1	3%
89.01BIIb)2aa)	—
89.01BIIb)2bb)	3%
89.02BIIa)	—
89.02BIIb)	3%
89.03BI	3%
89.03BIIa)	—
89.03BIIb)	3%
89.05	4·8%
90.01	15%
90.02	15%
90.03	6%
90.04	6%
90.05	12%
90.06	12%
90.07AI	6%

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
90.07AII	12%
90.07B	6%
90.08AI	6%
90.08AII	12%
90.08BI	6%
90.08BII	7·5%
90.08BIII	7·5%
90.09A	6%
90.09B	12%
90.10A	4·5%
90.10B	4·5%
90.10CI	12%
90.10CIIa)	12%
90.10CIIb)	4·5%
90.11	10·2%
90.12A	10·2%
90.12B	15%
90.13	12%
90.14AI	15%
90.14AII	10·2%
90.14BI	15%
90.14BII	7·5%
90.15	10·2%
90.16AIIa)	10·2%
90.16AIIb)	7·5%
90.16BIa)	12%
90.16BIb)	15%
90.16BII	7·5%
90.17AI	4·8%
90.17AII	12%
90.17B	6%
90.18	4·5%
90.19	4·8%
90.20	7·5%
90.21	4·8%
90.22	6%
90.23A	7·5%
90.23B	7·5%
90.23CI	15%
90.23CII	7·5%
90.23D	7·5%
90.24	4·8%
90.25A	12%
90.25B	4·5%
90.25C	10·2%
90.26	4·8%
90.27AI	7·2%
90.27AII	6%
90.27BI	7·2%
90.27BII	6%
90.27C	15%
90.28AI	12%
90.28AII	7·5%
90.28BII	7·5%
90.29AI	7·5%
90.29AII	12%
90.29BIa)	4·8%
90.29BIb)	6%
90.29BIc)	7·2%
90.29BId)	7·5%
90.29BIIa)	4·8%
90.29BIIb)	6%
90.29BIIc)	7·2%
90.29BIId)	7·5%
90.29BIIe)	12%
91.01A	Wil. of (*a*) 10·2% or (*b*) wig. of 4·5% or 0·21 UA each with a maximum of 0·63 UA each, plus 6·8%
91.01B	Wil. of (*a*) 6% or (*b*) wig. of 4·5% or 0·21 UA each with a maximum of 0·63 UA each, plus 4%
91.02AIa)	Wil. of (*a*) £0·0750 each or 7·5% wig. or (*b*) 6·3% plus £0·0500 each
91.02AIb)	9·6%
91.02AIIa)	Wil. of (*a*) £0·0750 each or 7·5% wig. or (*b*) 6% plus £0·0500 each
91.02AIIb)	9·6%
91.02BI	Wil. of (*a*) £0·0750 each or 7·5% wig. or (*b*) 5·4% plus £0·0500 each
91.02BII	9·6%
91.03	10·2%
91.04AI	Wil. of (*a*) £0·0750 each or 7·5% wig. or (*b*) 6% plus £0·0500 each
91.04AII	9·6%
91.04BI	Wil. of (*a*) £0·0750 each or 7·5% wig. or (*b*) 5·4% plus £0·0500 each
91.04BII	9·6%

(1) Tariff Heading	(2) Rate of Import Duty (if any)
91.05A	10·2%
91.05B	6%
91.06	6%
91.07AI	10·2%
91.07AII	6%
91.07BI	10·2%
91.07BII	6%
91.08A	10·2%
91.08B	6%
91.09	10·2%
91.10	10·2%
91.11B to F (inclusive)	10·2%
92.01A	10·2%
92.01BI	—
92.01BII	10·2%
92.02	7·5%
92.03	7·5%
92.04A	4·8%
92.04B	6%
92.05	7·5%
92.06	10·2%
92.07	7·5%
92.08A	9%
92.08BI	10·2%
92.08BII	6%
92.09A	10·2%
92.09B	7·5%
92.10BIa)	3%
92.10BIb)	6%
92.10BIc)	4·5%
92.10BId)1	7·5%
92.10BId)2	10·2%
92.10BII	6%
92.11A	6%
92.11B	4·8%
92.12A	3%
92.12BIa)1	—
92.12BIa)2aa)	7·5%
92.12BIa)2bb)	3%
92.12BIb)1	7·5%
92.12BIb)2	3%
92.12BIIa)1aa)	—
92.12BIIa)1bb)	3%
92.12BIIa)2aa)	—
92.12BIIa)2bb)11	4·5%
92.12BIIa)2bb)22	3%
92.12BIIb)1aa)	Wil. of (*a*) 7·5% or (*b*) 5% plus 0·70 UA per 100 metres
92.12BIIb)1bb)	Wil. of (*a*) 3% or (*b*) 2% plus 0·70 UA per 100 metres
92.12BIIb)2aa)	7·5%
92.12BIIb)2bb)	3%
92.13AI	4·8%
92.13AII	6%
92.13B	6%
92.13CI	4·8%
92.13CII	6%
92.13DI	6%
92.13DIIa)	4·8%
92.13DIIb)	6%
93.02	6%
93.04	6%
93.05A	12%
93.05B	6%
93.06BI	3%
93.06BIIa)1	3%
93.06BIIa)2	6%
93.06BIIb)1	3%
93.06BIIb)2	6%
93.07A	6%
93.07BIb)	6%
93.07BII	6%
94.01	6%
94.02	6%
94.03	6%
94.04	12%
95.01B	9%
95.02AI	3%
95.02B	9%
95.03B	9%
95.04A	4·8%
95.04BI	—
95.04BII	4·8%
95.05AI	9%
95.05AIIa)	—
95.05B	4·8%
95.05CI	4·8%
95.05CIIa)	—
95.05CIIb)	—
95.05CIIc)	4·8%

PART II (*continued*)

(1) Tariff Heading	(2) Rate of Import Duty (if any)
95.06BI	—
95.06BII	4·8%
95.07BI	—
95.08	6%
96.01	6%
96.02AI	12%
96.02AII	Wil. of (*a*) £0·1800 per gross or 12% wig. or (*b*) 6% plus £0·1200 per gross
96.02B	10·2%
96.02CI	6%
96.02CIIa)	12%
96.02CIIb)	12%
96.02CIIc)	Wil. of (*a*) £0·1800 per gross or 12% wig. or (*b*) 9% plus £0·1200 per gross
96.02CIII	10·2%
96.03	6%
96.04	6%
96.05	6%
96.06	7·5%
97.01	7·5%
97.02A	12·5%
97.03	12·5%
97.04AI	Wil. of (*a*) £0·0750 per 100 packs (each of 52 cards) and so in proportion for any other number of cards or (*b*) £0·0500 per 100 packs (each of 52 cards) and so in proportion for any other number of cards plus 5·4%
97.04AII	7·5%
97.04BI	6%
97.04BII	7·5%
97.05A	6%
97.05B	7·5%
97.06BI	Wil. of (*a*) £0·0900 per frame or 12% wig. or (*b*) 8·1% plus £0·0600 per frame
97.06BIIa)	Wil. of (*a*) £0·1500 per racket or 12% wig. or (*b*) 8·1% plus £0·1000 per racket
97.06BIIb)	12%
97.06CI	3%
97.06CII	Wil. of (*a*) £0·1500 per racket or 12% wig. or (*b*) 5·7% plus £0·1000 per racket
97.06CIII	Wil. of (*a*) £0·0900 per frame or 12% wig. or (*b*) 5·7% plus £0·0600 per frame
97.06CIV	5·1%
97.06CV	12%
97.07BI	4·5%
97.07BII	9%
97.08	7·5%
98.01AI	15%
98.01AIIa)	—
98.01AIIb)	6%
98.01AIIc)	7·5%
98.01AIII	4·5%
98.01BI	15%
98.01BIIa)	—
98.01BIIb)	6%
98.01BIIc)	7·5%
98.01BIII	4·5%
98.02AI	Wil. of (*a*) £0·0150 per doz plus for any length in excess of 2½ inches, £0·0030 per doz for each inch or part of an inch of such excess or (*b*) £0·0100 per doz plus for any length in excess of 2½ inches, £0·0020 per doz for each inch or part of an inch of such excess plus 6·9%
98.02AIIa)	Wil. of (*a*) £0·0015 per foot length of single tape or 6% wig. or (*b*) 6·9% plus £0·0010 per foot length of single tape
98.02AIIb)	Wil. of (*a*) £0·0450 per lb or 6% wig. or (*b*) 6·9% plus £0·0300 per lb

(1) Tariff Heading	(2) Rate of Import Duty (if any)
98.02BI	Wil. of (*a*) £0·0150 per doz plus for any length in excess of 2½ inches, £0·0030 per doz for each inch or part of an inch of such excess or (*b*) £0·0100 per doz plus for any length in excess of 2½ inches £0·0020 per doz for each inch or part of an inch of such excess plus 8·4%
98.02BII	3%
98.03	6%
98.04A	4·5%
98.05AI	6%
98.05AIIa)	3%
98.05AIIb)	6%
98.05BI	3%
98.05BII	6%
98.06	6%
98.07A	3·6%
98.07B	4·2%
98.07C	6%
98.08	6%
98.09	6%
98.10AIa)1	Wil. of (*a*) £0·0250 each or (*b*) £0·0200 each plus 4·5%
98.10AIb)	6%
98.10AII	6%
98.10BIa)	Wil. of (*a*) £0·0250 each or (*b*) £0·0200 each plus 6·6%
98.10BIc)	6%
98.10BII	6%
98.11AI	—
98.11AII	4·8%
98.11BI	—
98.11BII	4·8%
98.12	6%
98.13	6%
98.14A	9%
98.14B	6%
98.15	9%
98.16	4·8%

EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 10th July 1975, implements Community obligations of the United Kingdom, concerning import duties in 1975, in respect of goods of Spain.

The Order (Article 2) deletes the reference to Spain in the Import Duties (Certain Mediterranean Countries) (Reductions and Exemptions) Order 1973, as amended, under which, goods of Spain were exempted from increases in the full rate of duty applying from 1st January 1975 under the Import Duties (General) (No. 5) Order 1974.

In the case of goods of a tariff heading or subheading specified in the Schedule to the Order import duty is reduced to the rates specifically set out in column 2 or 3 of the Schedule.

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