

1971 No. 1971

## CUSTOMS AND EXCISE

**The Import Duties (General) (No. 7) Order 1971**

*Made - - - - -* 4th December 1971

*Laid before the  
House of Commons* 6th December 1971

*Coming into Operation* 1st January 1972

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

1.—(1) This Order may be cited as the Import Duties (General) (No. 7) Order 1971.

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

(3) Nothing in this Order shall be construed as affecting the operation of any instrument made under the Import Duties Act 1958 and not revoked by this Order, or as affecting any relief to which any person is or may become entitled under any provisions of that Act.

(4) This Order shall come into operation on 1st January 1972.

2.—(1) The form of customs tariff set out in column I of Schedule 1 to this Order (being the form prescribed by the Import Duties (General) (No. 7) Order 1970(c) as amended by subsequent Orders under the Import Duties Act 1958(d), and with other amendments required to give effect to the Geneva agreements, and to impose duty on certain Commonwealth cotton textiles, or consisting of the omission of unnecessary subheadings or other minor modifications) may continue to be referred to as the Customs Tariff 1959 and to be used in classifying goods for customs purposes in cases where some other method is not required under any enactment.

In this paragraph "the Geneva agreements" means the agreements dated 30th June 1967(e) entered into at Geneva between Her Majesty's Government in the United Kingdom and the Governments of certain other countries and amending the General Agreement on Tariffs and Trade concluded in Geneva in 1947(f).

(2) The form so set out shall be interpreted and applied in accordance with the interpretative rules preceding it in the said Schedule 1, but the Index of General Definitions etc. appended to those rules shall not be taken as part of that form or affect its interpretation.

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(a) 1958 c. 6. (b) 1889 c. 63. (c) S.I. 1970/1522 (1970 III, p. 4935).  
 (d) See the Orders revoked by Art. 4 of this Order. (e) Cmnd. 3347.  
 (f) Cmd. 7258.

(3) 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, other than duty under the Customs Duties (Dumping and Subsidies) Act 1969(a), and the classification shall be made by a comparison of the amounts chargeable on goods not qualifying for any preferential rate of duty.

3. (1) Where in any heading or subheading of Schedule 1 to this Order a rate of duty is shown in column 2, 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) no import duty shall be charged in the case of goods of the Republic of Ireland consigned to the United Kingdom from that country;

(b) in the case of goods qualifying for Commonwealth preference (not being goods falling within paragraph (a) above), no import duty shall be charged unless a rate is shown in column 3 prefixed by the letter "C" and, if a rate is so shown, import duty shall be charged at that rate;

(c) in the case of goods of Convention area origin within the meaning of the European Free Trade Association Act 1960(b), but subject to section 2 of that Act, no import duty shall be charged unless a rate is shown in the said column 3 prefixed by the letter "E" and, if a rate is so shown, import duty shall be charged at that rate; and

(d) 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) Goods falling within both paragraph (b) and paragraph (c) of the proviso to paragraph (1) above shall, if less import duty would be chargeable if they were treated as falling solely within one of those paragraphs than if they were treated as falling solely within the other, be treated for the purposes of this Order as excluded from that other paragraph.

(3) Where

(a) any import duty is by this 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 the import duty is 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.

(4) Any reference in Schedule 1 to this Order to a rate of duty expressed as a percentage, other than one expressed as a percentage of the full rate, is a reference to the percentage of the value of the goods; and the expression "full rate", where used in column 3 of that Schedule in relation to goods of any description, means the rate shown for goods of that description in column 2.

(a) 1969 c. 16.

(b) 1960 c. 19.

(5) In this Article and in Schedule 1 to this Order, "revenue duty" means a duty of customs chargeable under any enactment other than the Import Duties Act 1958 and the Customs Duties (Dumping and Subsidies) Act 1969.

4. The Import Duties (General) Orders specified in Schedule 2 to this Order are hereby revoked.

*P. L. Hawkins,*

*V. H. Goodhew,*

Two of the Lords Commissioners  
of Her Majesty's Treasury.

4th December, 1971.

## SCHEDULE 1

## FORM OF CUSTOMS TARIFF, AND RATES OF IMPORT DUTY

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

## INTERPRETATIVE RULES

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

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

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

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description (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 3(a) shall be classified as if they consisted of the material or component which gives the goods their essential character, in so far as this criterion is applicable.

(c) When goods cannot be classified by reference to 3(a) or 3(b), they shall be classified under the heading which involves the highest rate of duty.

4. 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.

5. Except as provided in a note to a Section or Chapter expressed to be a special note applying to subheadings only, the classification of goods within a heading is to be determined by applying as between subheadings the like Rules as are to be applied between headings, and, except in so far as the contrary intention appears, terms used in a subheading are to be interpreted in the same way as in the heading.

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

## SECTION I

## LIVE ANIMALS; ANIMAL PRODUCTS

## Chapter 1

*Live Animals*

## Notes

1. This Chapter covers all live animals except:

- (a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03;  
 (b) Microbial cultures and other products of heading No. 30.02; and  
 (c) Animals of heading No. 97.08.

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
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%	C — E 10%
01.06 Other live animals:		
(A) Quadrupeds ... ..	—	—
(B) Bees ... ..	—	—
(C) Other ... ..	10%	C — E 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 (heading No. 05.15); or
- (c) Animal fat, other than products of heading No. 02.05 (Chapter 15).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>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:</b>		
(A) Meat:		
(1) Beef and veal:		
(a) Boned or boneless ... ..	5%	C — E 5%
(b) Other:		
(i) Chilled ... ..	£0·3500 per cwt.	C — E £0·3500 per cwt.
(ii) Fresh or frozen ... ..	£0·3110 per cwt.	C — E £0·3110 per cwt.
(2) Mutton and lamb:		
(a) Mutton, bone-in carcasses, whole		
<i>from 1st January 1972 to 30th June 1972</i>	£0·4667 per cwt.	C £0·4667 per cwt. E £0·4667 per cwt.
<i>from 1st July 1972 onwards</i>	£0·7000 per cwt.	C £0·7000 per cwt. E £0·7000 per cwt.
(b) Other		
<i>from 1st January 1972 to 30th June 1972</i>	£0·9335 per cwt.	C £0·9335 per cwt. E £0·9335 per cwt.
<i>from 1st July 1972 onwards</i>	£1·4000 per cwt.	C £1·4000 per cwt. E £1·4000 per cwt.
(3) Horsemeat ... ..	5%	C — E 5%
(4) Other ... ..	10%	C — E 10%
(B) Edible offals:		
(1) Beef and veal:		
(a) Sweetbreads and tongues ... ..	—	C — E —
(b) Other ... ..	10%	C — E 10%
(2) Other ... ..	—	C — E —
<b>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:</b>		
(A) Dead poultry:		
(1) Guinea fowl ... ..	10%	C — E 10%
(2) Other ... ..	£0·0125 per lb.	C — E £0·0125 per lb.
(B) Edible poultry offals ... ..	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
02.03 Poultry liver, fresh, chilled, frozen, salted or in brine	10%	C — E 10%
02.04 Other meat and edible meat offals, fresh, chilled or frozen:		
(A) Rabbit, fresh ... ..	5%	C — E 5%
(B) Edible meat offals ... ..	—	—
(C) Whale meat ... ..	10%	—
(D) Other ... ..	10%	C — E 10%
02.05 Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked	10%	C — E 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%	C — E 20%
(b) Other ... ..	£0·3110 per cwt.	C — E £0·3110 per cwt.
(2) Mutton and lamb ... ..	—	—
(3) Hams, whole:		
(a) In airtight containers ... ..	10%	C — E 10%
(b) Other ... ..	—	—
(4) Other:		
(a) Pork (including ham and bacon), not canned or bottled	10%	—
(b) Horsemeat ... ..	5%	C — E 5%
(c) Other ... ..	10%	C — E 10%
(B) Edible offals:		
(1) Beef and veal:		
(a) Sweetbreads and tongues ... ..	—	—
(b) Other ... ..	20%	C — E 20%
(2) Other ... ..	—	—



## Chapter 3

*Fish, Crustaceans and Molluscs*

## Note

This Chapter does not cover:

- (a) Marine mammals (heading No. 01.06) or meat thereof (heading No. 02.04 or 02.06);  
 (b) Fish (including livers and roes thereof), crustaceans and molluscs, dead, unfit or unsuitable for human consumption either by reason of their species or their condition (Chapter 5); or  
 (c) Caviar or caviar substitutes (heading No. 16.04).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>03.01 Fish, fresh (live or dead), chilled or frozen:</b>		
(A) Salmon, chilled or frozen ... ..	—	—
(B) Fish roes ... ..	5%	C — E 5%
(C) Other:		
(1) Fillets, chilled or frozen; portions, weighing not less than 1 ounce each, prepared by cutting blocks of fillets, chilled or frozen	10%	—
(2) Other ... ..	10%	C — E 10%
<b>03.02 Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:</b>		
(A) Wet salted split fish ... ..	—	—
(B) Fish roes ... ..	5%	C — E 5%
(C) Other ... ..	10%	C — E 10%
<b>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:</b>		
(A) Clams, cockles, crabs, crawfish, cray- fish, lobsters, mussels, Norway lobsters (Dublin Bay prawns), scallops (in- cluding queen scallops), shrimps, whelks, winkles:		
(1) Frozen or dried ... ..	10%	C — E 10%
(2) Other ... ..	30%	C — E 30%
(B) Oysters:		
(1) In shell:		
(a) Of the kind <i>Ostrea virginica</i> from 1st June to last day of February	15%	C — E 15%
(b) Other kinds from 1st June to last day of February	30%	C — E 30%
(2) Not in shell ... ..	30%	C — E 30%

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>03.03 Crustaceans and molluscs, etc.—<i>contd.</i></b>		
(C) Prawns:		
(1) Peeled prawns, chilled or frozen...	10%	—
(2) Other ... ..	10%	C — E 10%
(D) Other ... ..	10%	C — E 10%

## Chapter 4

*Dairy Produce; Birds' Eggs; Natural Honey; Edible Products of Animal Origin, not elsewhere specified or included*

## Notes

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

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>04.01 Milk and cream, fresh, not concentrated or sweetened</b>	10%	C — E 10%
<b>04.02 Milk and cream, preserved, concentrated or sweetened:</b>		
(A) Milk (other than buttermilk, whey, kephir, yoghourt and similar fermented milk):		
(1) Evaporated or condensed:		
(a) Whole:		
(i) Not containing added sweetening matter	£0·3000 per cwt.	C — E £0·3000 per cwt.
(ii) Other ... ..	£0·3790 per cwt.	C — E £0·3790 per cwt.
(b) Skimmed ... ..	10%	C — E 10%
(2) Dried milk, block milk and other	£0·3000 per cwt.	C — E £0·3000 per cwt.
(B) Other:		
(1) Canned cream ... ..	10%	C —
(2) Other ... ..	10%	E 10%
<b>04.03 Butter ... ..</b>	—	—
<b>04.04 Cheese and curd:</b>		
(A) Cheese:		
(1) Blue veined ... ..	10%	C —
(2) Other ... ..	15%	E 15%
(B) Curd ... ..	10%	C — E 10%

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>04.05 Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not:</b>		
(A) Eggs in shell:		
(1) Not exceeding 14 lb. in weight per 120	£0.0500 per 120	C — E £0.0500 per 120
(2) Over 14 lb. but not exceeding 17 lb. in weight per 120	£0.0750 per 120	C — E £0.0750 per 120
(3) Over 17 lb. in weight per 120 ...	£0.0875 per 120	C — E £0.0875 per 120
(B) Eggs not in shell and egg yolks ...	10%	C — E 10%
<b>04.06 Natural honey ... ..</b>	£0.2500 per cwt.	C — E £0.2500 per cwt.
<b>04.07 Edible products of animal origin, not elsewhere specified or included</b>	10%	C — E 10%

## 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.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>05.01</b> Human hair, unworked, whether or not washed or scoured; waste of human hair	—	—
<b>05.02</b> 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 ... ..	7.5%	—
<b>05.03</b> 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 ... ..	7.5%	—
<b>05.04</b> Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:		
(A) Sausage casings:		
(1) Hog... ..	—	—
(2) Other ... ..	10%	C E 10%
(B) Other:		
(1) Of bovine animals ... ..	10%	—
(2) Other ... ..	—	—
<b>05.05</b> Fish waste:		
(A) Herring offals ... ..	—	—
(B) Other ... ..	5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
05.06 Sinews and tendons; parings and similar waste, of raw hides or skins	—	—
05.07 Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers:		
(A) Skins and pieces thereof, with their down	—	—
(B) Feathers in bales, sacks or similar packages, without internal containers; down:		
(1) Cleaned to the standard prescribed in paragraph 8 of Part 12 of British Standard 1425 : 1960 (with its supplement), as amended up to and including November, 1967	5%	—
(2) Other ... ..	—	—
(C) Barbs, quills and scapes ... ..	5%	—
(D) Other ... ..	10%	—
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:		
(A) Ossein ... ..	—	—
(B) Bone meal ... ..	5%	—
(C) Other ... ..	5%	—
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	5%	—
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	5%	—
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	—	—
05.13 Natural sponges ... ..	—	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>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:</b>		
(A) Pancreas glands ... ..	—	—
(B) Other ... ..	10%	—
<b>05.15 Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption:</b>		
(A) Cochineal ... ..	—	—
(B) Salted fish roes ... ..	10%	—
(C) Blood powder and blood plasma ...	10%	—
(D) Other ... ..	10%	C E 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, garlic and other products of Chapter 7.

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

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	Commonwealth (C) E.F.T.A. (E)
<b>06.01</b> 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%	C — E 10%
(2) Bulbs, corms, rhizomes and tubers:		
(a) Begonia and gloxinia ... ..	5%	C — E 5%
(b) Other ... ..	10%	C — E 10%
(3) Other, including dahlia and other tuberous roots	£0.0625 per lb.	C — E £0.0625 per lb.
(B) Other:		
(1) Ixia ... ..	£2.1000 per cwt. (gross)	C —
Narcissus (polyanthus types) ... ..		E £2.1000 per cwt. (gross)
Roman hyacinth ... ..		
Snowdrop ... ..		
Star of Bethlehem ... ..		
(2) Ranunculus ... ..	£3.2665 per cwt. (gross)	C — E £3.2665 per cwt. (gross)
(3) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types but including daffodil), tulip		
<i>from 1st December to last day of February</i>	£15.8665 per cwt. (gross)	C — E £15.8665 per cwt. (gross)
<i>from 1st March to 30th April</i>	£12.6000 per cwt. (gross)	C — E £12.6000 per cwt. (gross)



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>06.01 Bulbs, tubers, tuberous roots, etc.—contd.</b>		
(B) Other:—contd.		
(3) Hyacinth, etc.—contd. from 1st May to 30th November	£9·3330 per cwt. (gross)	C — E £9·3330 per cwt. (gross)
(4) Freesia from 1st September to 30th April	25%	C — E 25%
from 1st May to 31st August...	10%	C — E 10%
(5) Other ... ..	£9·3330 per cwt. (gross)	C — E £9·3330 per cwt. (gross)
<b>06.02 Other live plants, including trees, shrubs, bushes and roots; buds, eyes and stems for grafting and budding; cuttings and slips; mushroom spawn:</b>		
(A) Buds, eyes and stems for grafting and budding; cuttings and slips; mushroom spawn	10%	C — E 10%
(B) Rose stocks and rose trees, shrubs, bushes and plants:		
(1) Rose stocks neither budded nor grafted, the following: Rooted single stems of rosa canina or rosa rugosa, not less than 4 feet in length; seedlings of rosa canina or rosa laxa	5%	C — E 5%
(2) Other:		
(a) Standard trees, including half standards, quarter standards and weeping standards	£12 per 100	C — E £12 per 100
(b) Other ... ..	£3 per 100	C — E £3 per 100
(C) Fruit stocks and fruit trees, shrubs, bushes and plants	£2·2500 per cwt. (gross)	C — E £2·2500 per cwt. (gross)
(D) Azalea indica:		
(1) Not in flower ... ..	—	C — E —
(2) In flower ... ..	£9·3330 per cwt. (gross)	E £9·3330 per cwt. (gross)
(E) Broussonetia papyrifera (paper mulberry) and grafts on Broussonetia papyrifera stock; sweet bays	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>06.02 Other live plants, etc.—contd.</b>		
(F) Other:		
(1) Not in flower:		
(a) Trees, shrubs and bushes ...	£2·2500 per cwt. (gross)	C — E £2·2500 per cwt. (gross)
(b) Other ... ..	£0·0625 per lb. (gross)	C — E £0·0625 per lb. (gross)
(2) In flower:		
(a) Gypsophila ... ..	£2·1000 per cwt. (gross)	C —
Heather... ..		E £2·1000 per cwt. (gross)
Marguerite ... ..		
Marigold ... ..		
Stock ... ..		
(b) Other ... ..	£9·3330 per cwt. (gross)	C — E £9·3330 per cwt. (gross)
<b>06.03 Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, im- pregnated or otherwise prepared:</b>		
(A) Mimosa ... ..	£0·9330 per cwt.	C — E £0·9330 per cwt.
(B) Gypsophila ... ..	£2·1000 per cwt.	C —
Heather ... ..		E £2·1000 per cwt.
Ixia ... ..		
Marguerite ... ..		
Marigold ... ..		
Roman hyacinth ... ..		
Snowdrop ... ..		
Star of Bethlehem ... ..		
(C) Lilac ... ..	£0·0150 per lb.	C — E £0·0150 per lb.
(D) Narcissus (polyanthus types)... ..	£3·2665 per cwt.	C —
Peony ... ..		E £3·2665 per cwt.
Ranunculus ... ..		
(E) Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip from 1st December to last day of February	£15·8665 per cwt.	C — E £15·8665 per cwt.
from 1st March to 30th April ...	£12·6000 per cwt.	C — E £12·6000 per cwt.
from 1st May to 30th November ...	£9·3330 per cwt.	C — E £9·3330 per cwt.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>06.03 Cut flowers and flower buds, etc.—contd.</b>		
(F) Freesia		
<i>from 1st September to 30th April</i>		
(a) Of a value exceeding £0·9000 per lb.	£0·3500 per lb.	C — E £0·3500 per lb.
(b) Other ... ..	25%	C — E 25%
<i>from 1st May to 31st August ... ..</i>	£0·1250 per lb.	C — E £0·1250 per lb.
(G) Anemone ... ..	} £0·1250 per lb.	C —
Carnation ... ..		E £0·1250 per lb.
Rose ... ..		C —
(H) Other ... ..	£0·1000 per lb.	E £0·1000 per lb.
<b>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:</b>		
(A) Foliage:		
(1) Cycas ... ..	} 10%	C —
Magnolia ... ..		E 10%
Holly ... ..		
Mistletoe ... ..		
Golden palm ... ..		
(2) Asparagus ... ..	£9·3330 per cwt.	C — E £9·3330 per cwt.
(3) Other ... ..	£2·1000 per cwt.	C — E £2·1000 per cwt.
(B) Branches (other than foliage) and other parts	10%	C — E 10%
(C) Mosses and lichens ... ..	£2·1000 per cwt.	C — E £2·1000 per cwt.
(D) Grasses:		
(1) Agrostis ... ..	} 10%	C —
Erianthus ... ..		E 10%
Eulalia ... ..		
Pampas ... ..		
Stipa ... ..		
Tropini (lagurus) ... ..		
(2) Other ... ..	£2·1000 per cwt.	C — E £2·1000 per cwt.

## Chapter 7

*Edible Vegetables and Certain Roots and Tubers*

## Note

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

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

- (a) Dried leguminous vegetables, shelled (heading No. 07.05);
- (b) Ground sweet peppers (heading No. 09.04);
- (c) Flours of the dried leguminous vegetables of heading No. 07.05 (heading No. 11.03);
- (d) Flour, meal and flakes of potato (heading No. 11.05).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>07.01 Vegetables, fresh or chilled:</b>		
(A) Asparagus		
<i>from 16th April to 30th June ...</i>	£2·8000 per cwt.	C — E £2·8000 per cwt.
<i>from 1st July to 15th April ...</i>	10%	C — E 10%
(B) Broccoli and cauliflowers		
<i>from 1st March to 30th June ...</i>	£0·4000 per cwt.	C — E £0·4000 per cwt.
<i>from 1st July to last day of February</i>	£0·3000 per cwt.	C — E £0·3000 per cwt.
(C) Carrots		
<i>from 1st April to 30th April ...</i>	10%	C — E 10%
<i>from 1st May to 30th June ...</i>	£1 per cwt.	C — E £1 per cwt.
<i>from 1st July to 31st October ...</i>	10%	C — E 10%
<i>from 1st November to 31st March</i>	5%	C — E 5%
(D) Cucumbers (other than gherkins)		
<i>from 1st March to 30th September</i>	£1 per cwt.	C — E £1 per cwt.
<i>from 1st October to last day of February</i>	10%	C — E 10%
(E) Green peas, unshelled		
<i>from 1st June to 31st July ...</i>	£0·9330 per cwt.	C — E £0·9330 per cwt.
<i>from 1st August to 31st May ...</i>	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>07.01 Vegetables, fresh or chilled:—contd.</b>		
(F) Lettuce and endive		
<i>from 1st March to 30th April ...</i>	£1·5000 per cwt.	C — E £1·5000 per cwt.
<i>from 1st May to 31st May ...</i>	£1 per cwt.	C — E £1 per cwt.
<i>from 1st June to 31st October ...</i>	£0·8000 per cwt.	C — E £0·8000 per cwt.
<i>from 1st November to last day of     February</i>	£0·5000 per cwt.	C — E £0·5000 per cwt.
(G) Chicory (salad)		
<i>from 1st November to 31st March</i>	£0·4000 per cwt.	C — E £0·4000 per cwt.
<i>from 1st April to 31st October ...</i>	10%	C — E 10%
(H) Mushrooms		
<i>from 1st October to 30th April ...</i>	20%	C — E 20%
<i>from 1st May to 30th September</i>	10%	C — E 10%
(I) Potatoes		
<i>from 16th May to 30th June:</i>		
(a) New Potatoes ... ..	£0·4665 per cwt.	C — E £0·4665 per cwt.
(b) Other ... ..	£0·0500 per cwt.	C — E £0·0500 per cwt.
<i>from 1st July to 31st August ...</i>	£0·1000 per cwt.	C — E £0·1000 per cwt.
<i>from 1st September to 15th May</i>	£0·0500 per cwt.	C — E £0·0500 per cwt.
(K) Tomatoes		
<i>from 1st May to 15th May:</i>		
(a) Of a value exceeding £7 per cwt.	£1·8665 per cwt.	C — E £1·8665 per cwt.
(b) Other ... ..	10%	C — E 10%
<i>from 16th May to 31st May:</i>		
(a) Of a value exceeding £5·6000 per cwt.	£2·8000 per cwt.	C — E £2·8000 per cwt.
(b) Other ... ..	10%	C — E 10%
<i>from 1st June to 15th June ...</i>	£2·8000 per cwt.	C — E £2·8000 per cwt.
<i>from 16th June to 31st July ...</i>	£2·3330 per cwt.	C — E £2·3330 per cwt.
<i>from 1st August to 31st August</i>	£1·8665 per cwt.	C — E £1·8665 per cwt.
<i>from 1st September to 31st     October</i>	£0·9330 per cwt.	C — E £0·9330 per cwt.
<i>from 1st November to 15th     November</i>	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>07.01 Vegetables, fresh or chilled:—contd.</b>		
(K) Tomatoes:— <i>contd.</i>		
<i>from 16th November to 31st March</i>	8%	C — E 8%
<i>from 1st April to 30th April ...</i>	10%	E 10%
(L) Dry-bulb onions and shallots		
<i>from 1st February to 30th June...</i>	5%	C — E 5%
<i>from 1st July to 31st July ...</i>	10%	C — C 10%
<i>from 1st August to 30th November</i>	£0·2330 per cwt.	C — E £0·2330 per cwt.
<i>from 1st December to 31st January</i>	10%	C — E 10%
(M) Horse-radish ... ..	2·5%	C — E 2·5%
(N) Herbs ... ..	£2·1000 per cwt.	C — E £2·1000 per cwt.
(O) Garlic ... ..	10%	C —
(P) Celery ... ..	5%	E 5%
(Q) Other ... ..	10%	C — E 10%
<b>07.02 Vegetables (whether or not cooked), preserved by freezing</b>	10%	C — E 10%
<b>07.03 Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:</b>		
(A) Cauliflowers:		
(1) In brine, not being in airtight containers	£0·3000 per cwt. of the vegetable content	C — E £0·3000 per cwt. of the vegetable content
(2) Other ... ..	10%	C — E 10%
(B) Gherkins, olives, capers, sweet peppers	—	C —
(C) Onions ... ..	10%	E 10%
(D) Other ... ..	10%	C — E 10%
<b>07.04 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared:</b>		
(A) Horse-radish ... ..	2·5%	C — E 2·5%
(B) Herbs, not in powder ... ..	£2·1000 per cwt.	C — E £2·1000 per cwt.
(C) Tomatoes, leeks ... ..	10%	C —
(D) Garlic, sweet peppers ... ..	—	E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>07.04 Dried vegetables, etc.—contd.</b>		
(E) Other:		
(1) Vegetables (other than asparagus) in airtight containers:		
(a) Broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs in powder; lettuce and endive; mushrooms; dry-bulb onions and shallots; peas; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables	15%	C — E 15%
(b) Other ... ..	15%	C — E 15%
(2) Other:		
(a) Asparagus; broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs in powder; lettuce and endive; mushrooms; dry-bulb onions and shallots; peas; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables	10%	C — E 10%
(b) Other ... ..	10%	C — E 10%
<b>07.05 Dried leguminous vegetables, shelled, whether or not skinned or split:</b>		
(A) Peas:		
(1) Split peas ... ..	15%	C — E 15%
(2) Whole peas (other than peas of the varieties commonly known as maple peas, dun peas and yellow or white peas)	£0.3750 per cwt. or 10%, whichever is the greater	C — E £0.3750 per cwt. or 10%, whichever is the greater
(3) Other ... ..	10%	C — E 10%
(B) Beans, dried, white (including haricot) other than butter	4%	C — E 4%
(C) Other ... ..	5%	C — E 5%
<b>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:</b>		
(A) Manioc ... ..	—	—
(B) Sago pith ... ..	5%	C — E 5%
(C) Other:		
(1) Dried ... ..	5%	C — E 5%
(2) Other ... ..	5%	C — E 5%

## 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	Commonwealth (C) E.F.T.A. (E)
<b>08.01 Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not:</b>		
(A) Brazil nuts and coconuts:		
(1) Whole, shelled or not ... ..	—	—
(2) Other:		
(a) Dried ... ..	10%	C — E 10%
(b) Other ... ..	10%	C — E 10%
(B) Bananas:		
(1) Fresh ... ..	£0·3750 per cwt.	C — E £0·3750 per cwt.
(2) Dried ... ..	10%	C — E 10%
(C) Pineapples, dried ... ..	5%	C — E 5%
(D) Dates ... ..	—	
(E) Mangoes, guavas, mangosteens, avocados:		
(1) Fresh ... ..	5%	C — E 5%
(2) Dried ... ..	5%	C — E 5%
(F) Cashew nuts, dried ... ..	10%	C — E 10%
(G) Other ... ..	10%	C — E 10%
<b>08.02 Citrus fruit, fresh or dried:</b>		
(A) Fresh:		
(1) Grapefruit ... ..	£0·2500 per cwt.	C — E £0·2500 per cwt.
(2) Oranges, clementines, mandarins and tangerines from 1st April to 30th November	£0·1750 per cwt.	C — E £0·1750 per cwt.
from 1st December to 31st March	5%	C — E 5%
(3) Other ... ..	5%	C — E 5%
(B) Dried ... ..	10%	C — E 10%
<b>08.03 Figs, fresh or dried:</b>		
(A) Fresh ... ..	£0·1500 per cwt.	—
(B) Dried ... ..	£0·3000 per cwt.	C — E £0·3000 per cwt.



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>08.04 Grapes, fresh or dried:</b>		
(A) Currants ... ..	£0·1000 per cwt.	C — E £0·1000 per cwt.
(B) Raisins, sultanas and other dried grapes	£0·2000 per cwt.	C — E £0·2000 per cwt.
(C) Other:		
(1) Hothouse		
<i>from 1st February to 30th June ...</i>	£0·7000 per cwt.	C — E £0·7000 per cwt.
<i>from 1st July to 31st January ...</i>	20%	C — E 20%
(2) Other		
<i>from 1st February to 30th June ...</i>	£0·7000 per cwt.	C — E £0·7000 per cwt.
<i>from 1st July to 31st August ...</i>	10%	C — E 10%
<i>from 1st September to 31st January</i>	5%	C — E 5%
<b>08.05 Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:</b>		
(A) Hazel nuts, not in shell; almonds, not in shell; pecans	—	—
(B) Other ... ..	10%	—
<b>08.06 Apples, pears and quinces, fresh:</b>		
(A) Apples		
<i>from 16th April to 15th August</i>	£0·2250 per cwt.	C — E £0·2250 per cwt.
(B) Pears		
<i>from 1st February to 31st July...</i>	£0·2250 per cwt.	C — E £0·2250 per cwt.
<i>from 1st August to 31st January</i>	£0·1500 per cwt.	C — E £0·1500 per cwt.
(C) Quinces ... ..	10%	C — E 10%
<b>08.07 Stone fruit, fresh:</b>		
(A) Cherries		
<i>from 1st June to 15th August ...</i>	£1·8665 per cwt.	C — E £1·8665 per cwt.
<i>from 16th August to 31st May ...</i>	10%	C — E 10%
(B) Peaches and nectarines:		
(1) Hothouse		
<i>from 1st April to 30th November</i>	10%	C — E 10%
<i>from 1st December to 31st March</i>	£0·7000 per cwt.	C — E £0·7000 per cwt.
(2) Other		
<i>from 1st April to 30th November</i>	5%	C — E 5%
<i>from 1st December to 31st March</i>	£0·7000 per cwt.	C — E £0·7000 per cwt.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>08.07 Stone fruit, fresh:—contd.</b>		
(C) Plums (including bullace, damsons, greengages and mirabelles) from 16th June to 31st October	£0·8350 per cwt.	C — E £0·8350 per cwt.
from 1st November to 15th June	6%	C — E 6%
(D) Other ... ..	10%	C — E 10%
<b>08.08 Berries, fresh:</b>		
(A) Bilberries ... ..	—	—
(B) Currants		
from 16th June to 31st August ...	£1·8665 per cwt.	C — E £1·8665 per cwt.
from 1st September to 15th June	10%	C — E 10%
(C) Gooseberries		
from 1st May to 31st July ...	£0·9330 per cwt.	C — E £0·9330 per cwt.
from 1st August to 30th April ...	5%	C — E 5%
(D) Strawberries		
from 1st June to 9th June ...	£1·8665 per cwt.	C — E £1·8665 per cwt.
from 10th June to 31st July ...	£2·8000 per cwt.	C — E £2·8000 per cwt.
from 1st August to 31st May ...	10%	C — E 10%
(E) Raspberries and loganberries		
from 1st July to 31st August ...	10%	C — E 10%
from 1st September to 30th June	5%	C — E 5%
(F) Other ... ..	5%	C — E 5%
<b>08.09 Other fruit, fresh:</b>		
(A) Melons ... ..	5%	—
(B) Other ... ..	5%	C — E 5%
<b>08.10 Fruit (whether or not cooked), preserved by freezing, not containing added sugar:</b>		
(A) Apples:		
(1) Pulp... ..	£0·1750 per cwt. or 15%, whichever is the less	C — E £0·1750 per cwt. or 15%, which- ever is the less
(2) Other ... ..	£0·1750 per cwt. or 25%, whichever is the less	C — E £0·1750 per cwt. or 25%, which- ever is the less

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>08.10 Fruit (whether or not cooked), etc.—<i>contd.</i></b>		
(B) Bilberries; grapefruit; orange, clementine, mandarin or tangerine pulp not containing the peel	—	—
(C) Strawberries ... ..	£0·7500 per cwt.	C — E £0·7500 per cwt.
(D) Other ... ..	15%	C — E 15%
<b>08.11 Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption:</b>		
(A) Apples:		
(1) Pulp... ..	£0·1750 per cwt. or 15%, whichever is the less	C — E £0·1750 per cwt. or 15%, which- ever is the less
(2) Other ... ..	£0·1750 per cwt. or 25%, whichever is the less	C — E £0·1750 per cwt. or 25%, which- ever is the less
(B) Bilberries and nuts ... ..	10%	C — E 10%
(C) Cherries ... ..	—	—
(D) Citrus fruits:		
(1) Grapefruit; orange, clementine, mandarin or tangerine pulp not containing the peel	—	—
(2) Lemons, oranges, clementines, mandarins and tangerines, com- minuted entire	—	—
(3) Other:		
(a) In brine... ..	—	—
(b) Otherwise preserved ... ..	12·5%	C — E 12·5%
(E) Strawberries ... ..	£0·7500 per cwt.	C — E £0·7500 per cwt.
(F) Blackberries, currants, gooseberries, loganberries, pears, plums (including bullace, damsons, greengages and mirabelles), raspberries; mixtures containing any of these fruits or apples or strawberries	15%	C — E 15%
(G) Other ... ..	15%	C — E 15%

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>08.12 Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05:</b>		
(A) Apples, pears, peaches, nectarines, prunes and bilberries	—	—
(B) Apricots:		
(1) Pulp... ..	10%	C — E 10%
(2) Other ... ..	£0·4000 per cwt.	C — E £0·4000 per cwt.
(C) Other ... ..	10%	C — E 10%
<b>08.13 Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions</b>	—	—

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

2. This Chapter does not cover:

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

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>09.01 Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:</b>		
(A) Coffee, unmixed:		
(1) Roasted or ground ... ..	£0·3150 per cwt.	C £0·2350 per cwt. E £0·2350 per cwt.
(2) Other ... ..	£0·2350 per cwt.	C — E £0·2350 per cwt.
(B) Coffee husks and skins ... ..	5%	C — E 5%
(C) Coffee and chicory, roasted and ground, mixed but without other ingredients	£0·7000 per cwt.	C £0·6250 per cwt. E £0·7000 per cwt.
(D) Other ... ..	10%	C — E 10%
<b>09.02 Tea ... ..</b>	—	—
<b>09.03 Maté ... ..</b>	—	—
<b>09.04 Pepper of the genus <i>Piper</i>; pimento of the genus <i>Capsicum</i> or the genus <i>Pimenta</i>:</b>		
(A) Peppercorns, the fruit of <i>Piper nigrum</i> , unground	—	—
(B) Other ... ..	10%	C — E 10%
<b>09.05 Vanilla ... ..</b>	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
09.06 Cinnamon and cinnamon-tree flowers ...	5%	C — E 5%
09.07 Cloves (whole fruit, cloves and stems) ...	10%	C — E 10%
09.08 Nutmeg, mace and cardamoms ... ..	10%	C — E 10%
09.09 Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	—	—
09.10 Thyme, saffron and bay leaves; other spices:		
(A) Saffron ( <i>Crocus sativus</i> ) stigmas and styles, dried but not chopped, ground, manufactured or prepared	—	—
(B) Thyme and bay leaves, not ground ...	£2·1000 per cwt.	C — E £2·1000 per cwt.
(C) Other ... ..	10%	C — E 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	Commonwealth (C) E.F.T.A. (E)
<b>10.01 Wheat and meslin (mixed wheat and rye):</b>		
(A) Wheat ... ..	—	—
(B) Meslin ... ..	10%	C — E 10%
<b>10.02 Rye ... ..</b>	10%	C — E 10%
<b>10.03 Barley ... ..</b>	10%	C — E 10%
<b>10.04 Oats ... ..</b>	£0·1500 per cwt.	C — E £0·1500 per cwt.
<b>10.05 Maize:</b>		
(A) Flat white ... ..	10%	C — E 10%
(B) Sweet corn on the cob ... ..	5%	C — E 5%
(C) Other ... ..	—	—
<b>10.06 Rice:</b>		
(A) Whole, further processed after husking	£0·1500 per cwt.	C — E £0·1500 per cwt.
(B) Other ... ..	—	—
<b>10.07 Buckwheat, millet, canary seed and grain sorghum; other cereals:</b>		
(A) Grain sorghum ... ..	—	—
(B) Other ... ..	10%	C — E 10%

## Chapter 11

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

## Notes

1. This Chapter does not cover:

- (a) Roasted malt put up as coffee substitutes (heading No 09.01 or 21.01);
- (b) Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02;
- (c) Corn flakes and other products falling within heading No. 19.05;
- (d) Pharmaceutical products (Chapter 30); or
- (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

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

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

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

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

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

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

Cereal  (1)	Starch content  (2)	Ash content  (3)	Rate of passage through a sieve with an aperture of	
			315 micrometres (4)	500 micrometres (5)
Wheat and rye ... ..	45%	2.5%	80%	—
Barley ... ..	45%	3%	80%	—
Oats ... ..	45%	5%	80%	—
Maize and sorghum ...	45%	2%	—	90%
Rice ... ..	45%	1.6%	80%	—
Buckwheat ... ..	45%	4%	80%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>11.01 Cereal flours:</b>		
(A) Oat flour ... ..	£0.2500 per cwt.	C — E £0.2500 per cwt.
(B) Other ... ..	10%	C — E 10%



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>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:</b>		
(A) Oat groats; oatmeal; oats, ground, rolled or flaked	£0·2500 per cwt.	C — E £0·2500 per cwt.
(B) Pearled barley (including blocked, pot and pearl barley); flaked barley	20%	C — E 20%
(C) Other ... ..	10%	C — E 10%
<b>11.03 Flours of the leguminous vegetables falling within heading No. 07.05</b>	10%	C — E 10%
<b>11.04 Flours of the fruits falling within any heading in Chapter 8</b>	10%	C — E 10%
<b>11.05 Flour, meal and flakes of potato ... ..</b>	10%	C — E 10%
<b>11.06 Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06:</b>		
(A) Of manioc or of sago ... ..	—	—
(B) Other ... ..	10%	C — E 10%
<b>11.07 Malt, roasted or not ... ..</b>	10%	—
<b>11.08 Starches; inulin:</b>		
(A) Rice, millet and buckwheat starches...	£0·3750 per cwt.	C — E £0·3750 per cwt.
(B) Maize and milo starches ... ..	7·5%	C — E 7·5%
(C) Sago starch ... ..	5%	C — E 5%
(D) Manioc starch ... ..	—	—
(E) Potato starch (farina) ... ..	—	—
(F) Other ... ..	10%	—
<b>11.09 Wheat gluten, whether or not dried ...</b>	10%	C — E 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 or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).

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

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

- (a) Leguminous vegetables (Chapter 7);
- (b) Spices and other products of Chapter 9;
- (c) Cereals (Chapter 10); or
- (d) Products falling within heading No. 12.01 or 12.07.

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

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

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>12.01 Oil seeds and oleaginous fruit, whole or broken:</b>		
(A) Cotton seed; rape seed; tung nuts; soya beans	—	—
(B) Sesamum seed ... ..	5%	C — E 5%
(C) Castor seed ... ..	7.5%	C — E 7.5%
(D) Mustard seed ... ..	10%	C —
(E) Other ... ..	10%	E 10%
<b>12.02 Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour)</b>	10%	C — E 10%
<b>12.03 Seeds, fruit and spores, of a kind used for sowing:</b>		
(A) Seeds of coniferous species ... ..	5%	C —
(B) Other ... ..	10%	E 10%
<b>12.04 Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane:</b>		
(A) Sugar beet, dried or powdered ...	10%	C — E 10%
(B) Other ... ..	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>12.05 Chicory roots, fresh or dried, whole or cut, unroasted:</b>		
(A) Dried ... ..	£0·9500 per cwt.	C £0·8395 per cwt. E £0·9500 per cwt.
(B) Other ... ..	£0·9500 per cwt.	C £0·8395 per cwt. E £0·9500 per cwt.
<b>12.06 Hop cones and lupulin:</b>		
(A) Hops ... ..	£4 per cwt.	C £2·6665 per cwt. E £4 per cwt.
(B) Lupulin ... ..	10%	C — E 10%
<b>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:</b>		
(A) The following in a dried state, not ground or powdered:	—	—
Aconite root		
Agrimony herb		
Aletris root		
Angelica root		
Arnica flowers		
Balmoney herb and leaves		
Bayberry bark		
Bearberry ( <i>Uva ursi</i> ) leaves		
Belladonna root, herb and leaves		
Beth root		
Black cohosh root		
Black haw bark		
Blood root		
Blue cohosh root		
Boldo leaves		
Boneset herb		
Burdock root		
Calamus rhizome		
Calumba root		
Cascara sagrada bark		
Cassia pods		
Cocillana bark		
Colchicum corms and seeds		
Colocynth pulp		
Comfrey leaves and roots		
Condurango bark		
Cubeb berries		
Damiana leaves		
Dandelion root		

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<p><b>12.07 Plants and parts, etc.—contd.</b></p> <p>(A) The following in a dried state, not ground or powdered:—<i>contd.</i></p> <p>Datura metel leaves, tops and seeds</p> <p>Deer tongue leaves</p> <p>Digitalis leaves and seeds</p> <p>Drosera</p> <p>Echinacea root</p> <p>Elder leaves and flowers</p> <p>Ephedra stems and branches</p> <p>Ergot of rye</p> <p>Euonymus bark</p> <p>Frangula bark</p> <p>Fringe tree bark</p> <p>Galanga root</p> <p>Gelsem root</p> <p>Gentian root</p> <p>Grindelia leaves and flowers</p> <p>Henbane (<i>Hyoscyamus muticus</i>)</p> <p>Henbane (<i>Hyoscyamus niger</i>)</p> <p>Horehound</p> <p>Hydrastis rhizomes</p> <p>Ipomoea (Orizaba jalap) root</p> <p>Jaborandi leaves</p> <p>Jalap root</p> <p>Kava kava rhizomes</p> <p>Krameria root</p> <p>Lavender flowers</p> <p>Leptandra root</p> <p>Lime tree flowers</p> <p>Liquorice root</p> <p>Lobelia</p> <p>Male fern (<i>Dryopteris filix-mas</i>) rhizomes</p> <p>Marshmallow leaves and roots</p> <p>Nux vomica seeds</p> <p>Orris root</p> <p>Passion flower</p> <p>Pichi tops</p> <p>Pleurisy root</p> <p>Podophyllum and Indian podophyllum rhizomes</p> <p>Prickly ash bark and berries</p> <p>Quince seeds</p> <p>Rauwolfia vomitoria root and root bark</p> <p>Rhubarb (<i>Rheum palmatum</i>) rhizomes</p> <p>Rhubarb (<i>Rheum rhaponticum</i>) rhizomes</p> <p>Rhus aromaticus bark</p> <p>Sabadilla seeds</p> <p>Sarsaparilla root</p>		

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>12.07 Plants and parts, etc.—contd.</b>		
(A) The following in a dried state, not ground or powdered:— <i>contd.</i>		
Sassafras bark		
Saw palmetto berries		
Scammony root		
Scullycap		
Senna leaves and pods		
Serpentaria root		
Slippery elm bark		
Squills		
Stillingia root		
Stone root		
Stramonium leaves		
Tonquin beans (or Cumaru seeds)		
Valerian root		
White pine bark		
Wild cherry bark		
Witch hazel ( <i>Hamamelis</i> ) bark and leaves		
Yerba Santa leaves		
(B) Araroba, crude; chamomile flowers, dried; cinchona bark; coca leaves; cubé ( <i>Lonchocarpus nicou</i> ) bark and root; ipecacuanha root; pyrethrum flowers	—	—
(C) Basil, borage, mint (excluding dried peppermint and penny royal), rosemary and sage:		
(1) Not ground or powdered... ..	£2·1000 per cwt.	C — E £2·1000 per cwt.
(2) Ground or powdered ... ..	10%	C — E 10%
(D) Other ... ..	10%	—
<b>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:</b>		
(A) Locust bean kernels, whole and apricot kernels, whole	—	—
(B) Other ... ..	10%	C — E 10%
<b>12.09 Cereal straw and husks, unprepared, or chopped but not otherwise prepared</b>	—	—
<b>12.10 Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products:</b>		
(A) Hay ... ..	—	—
(B) Other ... ..	10%	C — E 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 sucrose or when put up as confectionery (heading No. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or maté (heading No. 21.02);
- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- (e) Camphor, glycyrrhizin and other products of headings Nos. 29.13 and 29.41;
- (f) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- (h) Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or
- (i) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>13.01 Raw vegetable materials of a kind used primarily in dyeing or in tanning:</b>		
(A) Persian berries; gall nuts; sumach leaves; myrobalans	—	—
(B) Henna leaves, dried, not chopped or ground	—	—
(C) Tara ( <i>Caesalpinia spinosa</i> ) pods and powder	—	—
(D) Other ... ..	5%	—
<b>13.02 Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams:</b>		
(A) Shellac, seed lac, stick lac and other lacs; solid natural resins (other than gum resins and damar); balsam of Copaiba, balsam of Peru and balsam of Tolu; storax, crude	—	—
(B) Gum arabic; gum ammoniacum; gum asafetida; gum euphorbium; gum galbanum; gum myrrh; gum olibanum; gum opoponax; gum tragacanth	—	—
(C) Other ... ..	5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>13.03 Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products:</b> (A) Aloes; cassia pulp; liquorice extract (B) Hop extracts ... ..	— £4	— C £2.6665 E —
	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.	
(C) Agar-agar ... ..	5%	—
(D) Other ... ..	10%	—

## Chapter 14

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

## Notes

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

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

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

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>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):</b>		
(A) Raffia; common reeds ( <i>Phragmites communis</i> )	—	—
(B) Rattan cane ... ..	7.5%	—
(C) Other ... ..	10%	—
<b>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):</b>		
(A) Eel-grass ... ..	—	—
(B) Other ... ..	5%	—
<b>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:</b>		
(A) Vegetable fibres of the following varieties, not further dressed after scutching or decorticating:	—	—
Bahia piassava ( <i>Attalea funifera</i> )		
Para piassava ( <i>Leopoldinia piassaba</i> )		
Gumati or Gomuti fibre ( <i>Arenga saccharifera</i> )		
Madagascar fibre ( <i>Dictyosperma fibrosum</i> )		
(B) Mexican fibre or istle ( <i>Agave lecheguilla</i> or <i>Agave funkiana</i> ) 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	—	—



<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>14.03 Vegetable materials, etc.—<i>contd.</i></b>		
(C) Broomcorn and broomcorn tops ( <i>Sorghum vulgare</i> )	—	—
(D) Other ... ..	5%	—
<b>14.04 Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)</b>	5%	—
<b>14.05 Vegetable products not elsewhere specified or included:</b>		
(A) Esparto, albardin grass and diss or vine-tie grass ( <i>Ampelodesma tenax</i> )	—	—
(B) Seaweed, raw, unground, dried or bleached, but not further prepared or treated	—	—
(C) Quillaia bark, in a dried state, not ground or powdered	—	—
(D) Other ... ..	5%	—

## SECTION III

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

## Chapter 15

*Animal and Vegetable Fats and Oils and their Cleavage Products;  
Prepared Edible Fats; Animal and Vegetable Waxes*

## Notes

1. This Chapter does not cover:

- (a) Pig fat or poultry fat of heading No. 02.05;  
 (b) Cocoa butter (fat or oil) (heading No. 18.04);  
 (c) Greaves (heading No. 23.01) and residues of heading No. 23.04;  
 (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or  
 (e) Factice derived from oils (heading No. 40.02).

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>15.01 Lard, other pig fat and poultry fat, rendered or solvent-extracted:</b>		
(A) Lard ... ..	—	—
(B) Other ... ..	10%	— E 10%
<b>15.02 Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats</b>	10%	C E 10%
<b>15.03 Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way</b>	10%	C E 10%
<b>15.04 Fats and oils, of fish and marine mammals, whether or not refined:</b>		
(A) Whale oil (not including sperm oil) ...	—	—
(B) Cod liver oil:		
(1) In casks, drums or other receptacles capable of holding at least 84 kilogrammes of cod liver oil and without internal containers	£0.0119 per kilogramme	—
(2) Other ... ..	£0.0158 per kilogramme	—
(C) Herring oil ... ..	5%	—
(D) Other ... ..	10%	—
<b>15.05 Wool grease and fatty substances derived therefrom (including lanolin)</b>	5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>15.06 Other animal oils and fats (including neat's-foot oil and fats from bones or waste):</b>		
(A) Bone oil; neat's-foot oil ... ..	10%	—
(B) Other ... ..	10%	—
		C — E 10%
<b>15.07 Fixed vegetable oils, fluid or solid, crude, refined or purified:</b>		
(A) Oiticica oil, raw or liquid; stillingia oil (tallow-seed oil), raw; tung oil (china wood oil), raw	—	—
(B) Castor oil ... ..	12.5%	—
(C) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	15%	—
(D) Olive oil extracted by means of solvents	10%	—
(E) Other ... ..	10%	—
		C — E 10%
<b>15.08 Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:</b>		
(A) Whale oil (not including sperm oil) ...	—	—
(B) Castor oil ... ..	12.5%	—
(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%	—
<b>15.09 Degras ... ..</b>	<b>5%</b>	—
<b>15.10 Fatty acids; acid oils from refining; fatty alcohols:</b>		
(A) Normal aliphatic alcohols containing eight or more carbon atoms in the molecule and having an iodine value not greater than 10:		
(1) Having a radioactivity of less than 3 disintegrations per minute per gramme of total carbon from $\beta$ particles of energy between 18 kiloelectronvolts and 156 kiloelectronvolts and containing an even number of carbon atoms in each molecule, not less than 70 per cent. by weight of the alcohols having 12 and 14 carbon atoms per molecule and not more than 5 per cent. by weight of the alcohols having 8 carbon atoms per molecule	10%	—
(2) Other ... ..	20%	—
(B) Other ... ..	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth(C) E.F.T.A. (E)
15.11 Glycerol and glycerol lyes ... ..	5%	—
15.12 Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared:		
(A) 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 — E 15%
(C) Other:		
(1) Fats and oils wholly obtained from fish or marine mammals	10%	—
(2) Other ... ..	10%	C — E 10%
15.13 Margarine, imitation lard and other prepared edible fats	10%	C — E 10%
15.14 Spermaceti, crude, pressed or refined, whether or not coloured	5%	—
15.15 Beeswax and other insect waxes, whether or not coloured	5%	—
15.16 Vegetable waxes, whether or not coloured:		
(A) Carnauba wax; candelilla wax; esparto wax; ouricury wax	—	—
(B) Other ... ..	5%	—
15.17 Residues resulting from the treatment of fatty substances or animal or vegetable waxes	5%	—

## SECTION IV

## PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

*Special note applying to subheadings only*

The expression "sweetening matter" includes only glucose, sucrose and invert sugar. For the purposes of this Section the weight of sweetening matter contained in any goods shall be determined as follows: in so far as the sweetening matter is sucrose the weight shall be taken to be the actual weight of the sucrose or, if the sucrose is of a polarisation not exceeding 98°, 95 per cent. of the actual weight of the sucrose; in so far as it is liquid glucose the weight shall be taken to be 48 per cent. of the actual weight of the glucose; and in so far as it is solid glucose or invert sugar the weight shall be taken to be 75 per cent. of the actual weight of the glucose or sugar.

## Chapter 16

*Preparations of Meat, of Fish, of Crustaceans or Molluscs*

## Note

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

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>16.01 Sausages and the like, of meat, meat offal or animal blood</b>	15%	C — E 15%
<b>16.02 Other prepared or preserved meat or meat offal:</b>		
<b>(A) Pastes; poultry liver:</b>		
(1) Pastes wholly of pork (including ham and bacon) apart from any curing or seasoning ingredients, in airtight containers	5%	C — E 5%
(2) Pastes of meat offal, not canned...	15%	—
(3) Other ... ..	15%	C — E 15%
<b>(B) Other:</b>		
(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) Wholly of pork (including ham and bacon) and farinaceous fillers apart from any curing or seasoning ingredients	10%	—
(iii) Other ... ..	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>16.02 Other prepared or preserved meat or meat offal:—contd.</b>		
(B) Other:—contd.		
(1) In airtight containers:—contd.		
(c) Beef and veal (including edible offals, but excluding tongues and jellied veal)	15%	C — E 15%
(d) Poultry (not including guinea fowl)	£0.0125 per lb.	C — E £0.0125 per lb.
(e) Other ... ..	10%	C — E 10%
(2) Not in airtight containers:		
(a) Hams, whole ... ..	—	C — E 15%
(b) Other ... ..	15%	C — E 15%
<b>16.03 Meat extracts and meat juices; fish extracts:</b>		
(A) Meat extracts and meat juices derived wholly or in part from beef or veal	10%	C — E 10%
(B) Whalemeat extract ... ..	10%	C — E 10%
(C) Other ... ..	10%	C — E 10%
<b>16.04 Prepared or preserved fish, including caviar and caviar substitutes:</b>		
(A) Caviar and caviar substitutes ...	30%	—
(B) Other roes ... ..	5%	—
(C) Salmon, canned ... ..	2.5%	—
(D) Tuna, canned ... ..	8%	—
(E) Other ... ..	10%	—
<b>16.05 Crustaceans and molluscs, prepared or preserved:</b>		
(A) Oysters ... ..	15%	—
(B) Clams, cockles, crabs, crawfish, crayfish, lobsters, mussels, Norway lobsters (Dublin Bay prawns), scallops (including queen scallops), shrimps, whelks and winkles:		
(1) Shrimps, canned ... ..	7.5%	—
(2) Other:		
(a) Frozen, or preserved in vinegar or airtight containers	10%	—
(b) Other ... ..	30%	—
(C) Prawns, canned ... ..	7.5%	—
(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, glucose and lactose) and other products of heading No. 29.43; or

(c) Medicaments and other products of Chapter 30.

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>17.01 Beet sugar and cane sugar, solid:</b>		
(A) Sugar of which the polarisation has at any time been reduced either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar	£6·9000 per ton	C £1·0665 per ton E £6·9000 per ton
(B) Other:		
Of a polarisation:		
Exceeding—		
99° ... ..	£6·9000 per ton	C £1·0665 per ton E £6·9000 per ton
98° but not exceeding 99° ...	£6·9000 per ton	} C — E As full rate.
97° but not exceeding 98° ...	£3·9415 per ton	
96° but not exceeding 97° ...	£3·8330 per ton	
95° but not exceeding 96° ...	£3·7330 per ton	
94° but not exceeding 95° ...	£3·6330 per ton	
93° but not exceeding 94° ...	£3·5250 per ton	
92° but not exceeding 93° ...	£3·4250 per ton	
91° but not exceeding 92° ...	£3·3250 per ton	
90° but not exceeding 91° ...	£3·2165 per ton	
89° but not exceeding 90° ...	£3·1165 per ton	
88° but not exceeding 89° ...	£3·0165 per ton	

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>17.01 Beet sugar and cane sugar, solid:—contd.</b>		
(B) Other:— <i>contd.</i>		
87° but not exceeding 88° ...	£2·9250 per ton	} C — E As full rate
86° but not exceeding 87° ...	£2·8415 per ton	
85° but not exceeding 86° ...	£2·7665 per ton	
84° but not exceeding 85° ...	£2·6915 per ton	
83° but not exceeding 84° ...	£2·6080 per ton	
82° but not exceeding 83° ...	£2·5330 per ton	
81° but not exceeding 82° ...	£2·4665 per ton	
80° but not exceeding 81° ...	£2·4000 per ton	
79° but not exceeding 80° ...	£2·3330 per ton	
78° but not exceeding 79° ...	£2·2580 per ton	
77° but not exceeding 78° ...	£2·1915 per ton	
76° but not exceeding 77° ...	£2·1250 per ton	
Not exceeding 76° ... ..	£2·0550 per ton	
<b>17.02 Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel:</b>		
(A) Sucrose sugar, solid, which can be completely tested by the polariscope:		
(1) Sugar of which the polarisation has at any time been reduced either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar	£6·9000 per ton	C £1·0665 per ton E £6·9000 per ton
(2) Other:		
Of a polarisation:		
Exceeding—		
99° ... ..	£6·9000 per ton	C £1·0665 per ton E £6·9000 per ton
98° but not exceeding 99°...	£6·9000 per ton	} C — E As full rate
97° but not exceeding 98°...	£3·9415 per ton	



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>17.02 Other sugars; sugar syrups, etc.—contd.</b>		
(A) Sucrose sugar, solid, which can be completely tested by the polariscope:—contd.		
(2) Other:—contd.		
96° but not exceeding 97°...	£3·8330 per ton	} C — E As full rate
95° but not exceeding 96°...	£3·7330 per ton	
94° but not exceeding 95°...	£3·6330 per ton	
93° but not exceeding 94°...	£3·5250 per ton	
92° but not exceeding 93°...	£3·4250 per ton	
91° but not exceeding 92°...	£3·3250 per ton	
90° but not exceeding 91°...	£3·2165 per ton	
89° but not exceeding 90°...	£3·1165 per ton	
88° but not exceeding 89°...	£3·0165 per ton	
87° but not exceeding 88°...	£2·9250 per ton	
86° but not exceeding 87°...	£2·8415 per ton	
85° but not exceeding 86°...	£2·7665 per ton	
84° but not exceeding 85°...	£2·6915 per ton	
83° but not exceeding 84°...	£2·6080 per ton	
82° but not exceeding 83°...	£2·5330 per ton	
81° but not exceeding 82°...	£2·4665 per ton	
80° but not exceeding 81°...	£2·4000 per ton	
79° but not exceeding 80°...	£2·3330 per ton	
78° but not exceeding 79°...	£2·2580 per ton	
77° but not exceeding 78°...	£2·1915 per ton	
76° but not exceeding 77°...	£2·1250 per ton	
Not exceeding 76° ... ..	£2·0550 per ton	
(B) Invert sugar; syrups containing sucrose:		
(1) Concentrated cane juice, partly inverted, of the kind known as high test, invert or fancy molasses	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>17.02 Other sugars; sugar syrups, etc.—contd.</b>		
(B) Invert sugar; syrups containing sucrose:— <i>contd.</i>		
(2) Other:		
(a) Containing 70 per cent. or more by weight of sweetening matter	£0·1850 per cwt.	C — E £0·1850 per cwt.
(b) Containing less than 70 per cent. and more than 50 per cent. by weight of sweetening matter	£0·1330 per cwt.	C — E £0·1330 per cwt.
(c) Containing not more than 50 per cent. by weight of sweetening matter	£0·0645 per cwt.	C — E £0·0645 per cwt.
(C) Other sucrose and extracts from sucrose, other than dextrose, which cannot be completely tested by the polariscope	—	—
(D) Glucose:		
(1) Solid ... ..	£0·1850 per cwt.	C — E £0·1850 per cwt.
(2) Liquid ... ..	£0·1330 per cwt.	C — E £0·1330 per cwt.
(E) Artificial honey (whether or not mixed with natural honey)	£0·2500 per cwt.	C — E £0·2500 per cwt.
(F) Caramel:		
(1) Solid ... ..	£0·2915 per cwt.	C — E £0·2915 per cwt.
(2) Liquid ... ..	£0·2040 per cwt.	C — E £0·2040 per cwt.
(G) Other:		
(1) Lactose ... ..	£1·4000 per cwt.	C — E £1·4000 per cwt.
(2) Other ... ..	10%	C — E 10%
<b>17.03 Molasses, whether or not decolourised ...</b>	—	—
<b>17.04 Sugar confectionery, not containing cocoa:</b>		
(A) Fondants, pastes, creams and similar intermediate products, in bulk, containing 80 per cent. or more by weight of added sweetening matter:		
(1) Not flavoured or coloured ...	£0·2375 per cwt.	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>17.04 Sugar confectionery, etc.—contd.</b>		
(A) Fondants, etc.—contd.		
(2) Other ... ..	£0.2375 per cwt. plus 10%, in addition to any revenue duty	—
(B) Other ... ..	£0.2375 per cwt. plus 10%, in addition to any revenue duty	—
<b>17.05 Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion:</b>		
(A) Sucrose sugar, solid, which can be completely tested by the polariscope:		
(1) Sugar of which the polarisation has at any time been reduced either as a result of the sugar having been treated (whether by the addition of invert sugar or otherwise) or as the result of the development of invert sugar or other substance in the sugar	£6.9000 per ton	C £1.0665 per ton E £6.9000 per ton
(2) Other:		
Of a polarisation:		
Exceeding—		
99° ... ..	£6.9000 per ton	C £1.0665 per ton E £6.9000 per ton
98° but not exceeding 99°...	£6.9000 per ton	} C — E As full rate
97° but not exceeding 98°...	£3.9415 per ton	
96° but not exceeding 97°...	£3.8330 per ton	
95° but not exceeding 96°...	£3.7330 per ton	
94° but not exceeding 95°...	£3.6330 per ton	
93° but not exceeding 94°...	£3.5250 per ton	
92° but not exceeding 93°...	£3.4250 per ton	
91° but not exceeding 92°...	£3.3250 per ton	
90° but not exceeding 91°...	£3.2165 per ton	
89° but not exceeding 90°...	£3.1165 per ton	

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>17.05 Flavoured or coloured sugars, syrups and molasses, etc.—contd.</b>		
(A) Sucrose sugar, solid, which can be completely tested by the polariscope:—contd.		
(2) Other:—contd.		
88° but not exceeding 89°...	£3·0165 per ton	} C — E As full rate
87° but not exceeding 88°...	£2·9250 per ton	
86° but not exceeding 87°...	£2·8415 per ton	
85° but not exceeding 86°...	£2·7665 per ton	
84° but not exceeding 85°...	£2·6915 per ton	
83° but not exceeding 84°...	£2·6080 per ton	
82° but not exceeding 83°...	£2·5330 per ton	
81° but not exceeding 82°...	£2·4665 per ton	
80° but not exceeding 81°...	£2·4000 per ton	
79° but not exceeding 80°...	£2·3330 per ton	
78° but not exceeding 79°...	£2·2580 per ton	
77° but not exceeding 78°...	£2·1915 per ton	
76° but not exceeding 77°...	£2·1250 per ton	
Not exceeding 76° ... ..	£2·0550 per ton	
(B) Invert sugar; syrups containing sucrose:		
(1) Containing 70 per cent. or more by weight of sweetening matter	£0·1850 per cwt.	C — E £0·1850 per cwt.
(2) Containing less than 70 per cent. and more than 50 per cent. by weight of sweetening matter	£0·1330 per cwt.	C — E £0·1330 per cwt.
(3) Containing not more than 50 per cent. by weight of sweetening matter	£0·0645 per cwt.	C — E £0·0645 per cwt.
(C) Molasses; other sucrose and extracts from sucrose, other than dextrose, which cannot be completely tested by the polariscope	—	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>17.05 Flavoured or coloured sugars, syrups and molasses, etc.—<i>contd.</i></b>		
(D) Glucose:		
(1) Solid     ...     ...     ...     ...	£0·1850 per cwt.	C     — E £0·1850 per cwt.
(2) Liquid     ...     ...     ...     ...	£0·1330 per cwt.	C     — E £0·1330 per cwt.
(E) Other:		
(1) Lactose     ...     ...     ...     ...	£1·4000 per cwt.	C     — E £1·4000 per cwt.
(2) Other     ...     ...     ...     ...	10%	C     — E     10%

## Chapter 18

*Cocoa and Cocoa Preparations*

## Notes

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

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
18.01 Cocoa beans, whole or broken, raw or roasted	—	—
18.02 Cocoa shells, husks, skins and waste ...	—	—
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 milk crumb ... ..	£0·3000 per cwt.	—
(B) Cocoa powder with added sweetening matter	£0·2500 per cwt.	—
(C) Other:		
(1) Consisting wholly of cocoa and one or more of the following: added sweetening matter, milk, coffee, chicory, saccharin, salt, vanilla, vanillin and lecithin	£0·2000 per cwt.	—
(2) Other ... ..	£0·2000 per cwt. plus 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) Medicaments and other products of Chapter 30.

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
19.01 Malt extract ... ..	10%	—
19.02 Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent. by weight of cocoa	10%	—
19.03 Macaroni, spaghetti and similar products...	10%	C — E 10%
19.04 Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	—	—
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 added sugar, honey, eggs, fats, cheese or fruit:		
(A) Ships' biscuits, crumbs and rusks ...	10%	—
(B) Other ... ..	10%	C — E 10%
19.08 Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:		
(A) Biscuits, wafers, rusks, cakes without covering or filling, and pastry of the kind known as Danish pastry	10%	—
(B) Other ... ..	10%	C — E 10%

## Chapter 20

*Preparations of Vegetables, Fruit or Other Parts of Plants*

## Notes

1. This Chapter does not cover:
- (a) Vegetables or fruit, prepared or preserved by the processes specified in Chapters 7 and 8; or
- (b) Fruit jellies, fruit pastes or the like in the form of sugar confectionery (heading No. 17.04) or chocolate confectionery (heading No. 18.06).
2. The vegetables of headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings.
3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No. 20.06; roasted ground-nuts are also to be classified in heading No. 20.06.
4. Tomato juice the dry weight content of which is 7 per cent. or more is to be classified under heading No. 20.02.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>20.01</b> Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:		
(A) Beetroot, cauliflowers, onions ...	10%	C — E 10%
(B) Other ... ..	10%	C — E 10%
<b>20.02</b> Vegetables prepared or preserved otherwise than by vinegar or acetic acid:		
(A) Olives ... ..	7.5%	
(B) Tomato juice ... ..	5%	C — E 5%
(C) Other:		
(1) In airtight containers:		
(a) Asparagus; beans (not being beans in pod); peas:		
(i) Beans, other than broad beans	10%	C — E 10%
(ii) Other ... ..	10%	C — E 10%
(b) Tomatoes:		
(i) Pulp or paste, wholly of tomato and water apart from salt or any other preserving, seasoning or flavouring ingredients, the dry weight of the tomato in any container being not less than 25 per cent. of the weight of its entire contents	—	—
(ii) Other ... ..	5%	C — E 5%
(c) Potato crisps ... ..	15%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>20.02 Vegetables prepared or preserved, etc.— contd.</b>		
(C) Other:— <i>contd.</i>		
(1) In airtight containers:— <i>contd.</i>		
(d) Kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs; lettuce and endive; mushrooms; dry-bulb onions and shallots; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables	15%	C — E 15%
(e) Other ... ..	15%	C — E 15%
(2) Not in airtight containers:		
(a) Potato crisps ... ..	10%	C —
(b) Asparagus; broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs; lettuce and endive; mushrooms; dry-bulb onions and shallots; peas; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables	10%	C — E 10%
(c) Other ... ..	10%	C — E 10%
<b>20.03 Fruit preserved by freezing, containing added sugar:</b>		
(A) Strawberries in containers, the contents of each weighing not less than 12 lb.	£0·8000 per cwt.	C — E £0·8000 per cwt.
(B) Other ... ..	15%	C — E 15%
<b>20.04 Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised):</b>		
(A) Apricots; figs; plums (including bullace, damsons, greengages and mirabelles, but not prunes)	£0·3750 per cwt.	C — E £0·3750 per cwt.
(B) Cherries; fruit peels ... ..	20%	C — E 20%
(C) Other ... ..	10%	C — E 10%
<b>20.05 Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar</b>	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>20.06 Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:</b>		
<b>(A) Apples:</b>		
(1) Containing added sweetening matter	£0·1375 per cwt.	C — E £0·1375 per cwt.
(2) Other ... ..	£0·1750 per cwt. or 25%, whichever is the less	C — E £0·1750 per cwt. or 25%, whichever is the less
<b>(B) Apricots:</b>		
(1) Containing added sweetening matter	12%	C — E 12%
(2) Other ... ..	—	—
<b>(C) Cherries:</b>		
(1) Containing added sweetening matter:		
(a) Not stoned:		
(i) In a solution of sulphur dioxide	10%	C — E 10%
(ii) Other ... ..	15%	C — E 15%
(b) Stoned ... ..	10%	C — E 10%
(2) Other:		
(a) Canned ... ..	—	—
(b) Not canned ... ..	15%	C — E 15%
<b>(D) Ginger ... ..</b>	10%	C — E 10%
<b>(E) Grapefruit ... ..</b>	—	—
<b>(F) Lemons:</b>		
(1) Comminuted entire ... ..	—	—
(2) Other ... ..	15%	C — E 15%
<b>(G) Loganberries:</b>		
(1) Containing added sweetening matter	£0·2375 per cwt.	C — E £0·2375 per cwt.
(2) Other ... ..	15%	C — E 15%
<b>(H) Nuts ... ..</b>	7·5%	—
<b>(I) Oranges, clementines, mandarins and tangerines:</b>		
(1) Comminuted entire ... ..	—	—
(2) Pulp not containing the peel ... ..	—	—
(3) Other ... ..	7·5%	C — E 7·5%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>20.06 Fruit otherwise prepared, etc.—contd.</b>		
(K) Peaches:		
(1) Containing added sweetening matter	6%	C — E 6%
(2) Other ... ..	—	—
(L) Pears:		
(1) Containing added sweetening matter	12%	C — E 12%
(2) Other ... ..	15%	C — E 15%
(M) Pineapples ... ..	£0·2750 per cwt.	C — E £0·2750 per cwt.
(N) Strawberries:		
(1) Containing added sweetening matter	15%	C — E 15%
(2) Other ... ..	£0·7500 per cwt.	C — E £0·7500 per cwt.
(O) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60 per cent. by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four ounce portion of the drained fruit	£0·1500 per cwt.	C — E £0·1500 per cwt.
(P) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading (O) above, which contain 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:		
(1) Where not less than 80 per cent. by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	—	—
(2) Other ... ..	£0·1500 per cwt.	C — E £0·1500 per cwt.
(Q) Other:		
(1) Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	15%	C — E 15%
(2) Other ... ..	15%	C — E 15%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>20.07 Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:</b>		
(A) Citrus fruit juices:		
(1) Grapefruit juice; orange, lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not:		
(a) Not containing more than 20 per cent. by weight of added sweetening matter	—	—
(b) Other ... ..	3%	C — E 3%
(2) Other:		
(a) Not containing more than 20 per cent. by weight of added sweetening matter	15%	C — E 15%
(b) Other ... ..	18%	C — E 18%
(B) Pineapple juice; tomato juice ...	5%	C — E 5%
(C) Apple juice; blackcurrant juice; pear juice	10%	C — E 10%
(D) Other ... ..	10%	C — E 10%

## Chapter 21

*Miscellaneous Edible Preparations***Notes**

1. This Chapter does not cover:

(a) Mixed vegetables of heading No. 07.04;

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

(c) Spices and other products of headings Nos. 09.04 to 09.10; or

(d) Yeast put up as a medicament and other products of heading No. 30.03.

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

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

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>21.01 Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:</b>		
(A) Roasted chicory, unmixed ... ..	£0·7000 per cwt.	C £0·6250 per cwt. E —
(B) Preparations consisting wholly or partly of extracts, essences or other concentrates of roasted chicory	£2 per cwt. on the total dry weight of the goods	C £1·7500 per cwt. on the total dry weight of the goods E —
(C) Other ... ..	10%	—
<b>21.02 Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates:</b>		
(A) Extracts, essences or concentrates of coffee	£2 per cwt. on the total dry weight of the goods	C £1·7500 per cwt. on the total dry weight of the goods E —
(B) Preparations with a basis of extracts, essences or concentrates of coffee	£2 per cwt. on the total dry weight of the goods	C £1·7500 per cwt. on the total dry weight of the goods E —
(C) Other ... ..	10%	—
<b>21.03 Mustard flour and prepared mustard ...</b>	10%	—
<b>21.04 Sauces; mixed condiments and mixed seasonings</b>	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>21.05 Soups and broths, in liquid, solid or powder form; homogenised composite food preparations:</b>		
(A) Soups and broths, in liquid, solid or powder form:		
(1) Canned, but not including tomato soups or dried soups	7.5%	—
(2) Other ... ..	10%	—
(B) Homogenised composite food preparations:		
(1) Containing meat or meat offal ...	10%	C — E 10%
(2) Other:		
(a) Containing fish ... ..	10%	—
(b) Other ... ..	10%	—
<b>21.06 Natural yeasts (active or inactive); prepared baking powders:</b>		
(A) Natural yeasts ... ..	£0.3936 per 100 kilogrammes	—
(B) Prepared baking powders ... ..	10%	—
<b>21.07 Food preparations not elsewhere specified or included:</b>		
(A) Sweetfat (mixtures of edible fats and sugar)	10%	C — E 10%
(B) Ice cream (containing fat) but not including ice cream powder	10%	C — E 10%
(C) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	10%	C — E 10%
(D) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	10%	C — E 10%
(E) Ravioli, macaroni, spaghetti and the like, cooked (other than rice and other whole cereal grains), whether or not stuffed with other substances or admixed with tomato sauce:		
(1) Ravioli ... ..	5%	C — E 5%
(2) Other ... ..	10%	C — E 10%
(F) Yoghourt with added flavouring or fruit	10%	C — E 10%
(G) Maize, including maize on cob (sweet corn), frozen or in airtight containers	5%	—
(H) Other:		
(1) Mixtures of chemicals and food-stuffs of a kind used in the preparation of human foodstuffs	8%	—
(2) Other ... ..	10%	—

## Chapter 22

*Beverages, Spirits and Vinegar*

## Notes

1. This Chapter does not cover:

- (a) Sea water (heading No. 25.01);
- (b) Distilled and conductivity water and water of similar purity (heading No. 28.58);
- (c) Acetic acid of a concentration exceeding 10 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 Sikes' hydrometer.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>22.01 Waters, including spa waters and aerated waters; ice and snow:</b>		
(A) Waters, including spa waters and aerated waters	5%	—
(B) Other ... ..	—	—
<b>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</b>	10%	—
<b>22.03 Beer made from malt:</b>		
(A) Of any description (other than mum, spruce, black beer, Berlin white beer or other preparations of a similar character, of an original gravity of 1200° or more) 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 of 1200° or more	—	—
<b>22.04 Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol</b>	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>22.05</b> 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 ... ..	—	—
(B) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit:		
(1) Still ... ..	—	—
(2) Sparkling ... ..	—	—
(C) Other wine not exceeding 42°:		
(1) Still:		
(a) Not in bottle ... ..	—	—
(b) In bottle ... ..	—	—
(2) Sparkling ... ..	—	—
(D) Wine exceeding 42°:		
(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 or Irish Republic rates, 27 degrees of proof spirit		
<b>22.06</b> Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:		
(A) Light wine:		
(1) Still:		
(a) Not in bottle ... ..	—	—
(b) In bottle ... ..	—	—
(2) Sparkling ... ..	—	—
(B) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit:		
(1) Still ... ..	—	—
(2) Sparkling ... ..	—	—
(C) Other wine not exceeding 42°:		
(1) Still:		
(a) Not in bottle ... ..	—	—
(b) In bottle ... ..	—	—
(2) Sparkling ... ..	—	—
(D) Wine exceeding 42°:		
(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 or Irish Republic rates, 27 degrees of proof spirit		



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>22.07 Other fermented beverages (for example, cider, perry and mead):</b>		
<b>(A) Beer:</b>		
(1) Of any description (other than mum, spruce, black beer, Berlin white beer, or other preparations of a similar character, of an original gravity of 1200° or more) where the worts thereof were before fermentation of a gravity:		
(a) Of 1030° or less ... ..	—	—
(b) Exceeding 1030° ... ..	—	—
(2) 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 of 1200° or more	—	—
<b>(B) Wine:</b>		
(1) Light wine:		
(a) Still:		
(i) Not in bottle ... ..	—	—
(ii) In bottle ... ..	—	—
(b) Sparkling ... ..	—	—
(2) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit:		
(a) Still ... ..	—	—
(b) Sparkling ... ..	—	—
(3) Other wine not exceeding 42°:		
(a) Still:		
(i) Not in bottle ... ..	—	—
(ii) In bottle ... ..	—	—
(b) Sparkling ... ..	—	—
(4) Wine exceeding 42°:		
(a) Still:		
(i) Not in bottle ... ..	—	—
(ii) In bottle ... ..	—	—
(b) Sparkling ... ..	—	—
“Light wine” means wine not exceeding 25 degrees or, in the case of wine qualifying for Commonwealth preference or Irish Republic rates, 27 degrees of proof spirit		
<b>(C) Cider and perry containing no added spirit or spirit derived from the addition of sugar</b>	10%	C — E 10%
<b>(D) Other ... ..</b>	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>22.08 Ethyl alcohol (ethanol) or neutral spirits, undenatured, of a strength of one hundred and forty degrees proof or higher; denatured spirits (including ethyl alcohol (ethanol) and neutral spirits) of any strength:</b>		
(A) If warehoused 3 years or more ...	—	—
(B) If not warehoused, or warehoused less than 3 years	—	—
<b>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:</b>		
(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:		
(1) If warehoused 3 years or more ...	—	—
(2) If not warehoused, or warehoused less than 3 years	—	—
(B) Other spirits (including spirituous beverages having the character of spirits, and liqueurs):		
(1) If warehoused 3 years or more ...	—	—
(2) If not warehoused, or warehoused less than 3 years	—	—
(C) Other ... ..	5%	—
<b>22.10 Vinegar and substitutes for vinegar ...</b>	<b>23%</b>	—

## Chapter 23

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>23.01 Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves:</b>		
(A) Herring meal ... ..	—	—
(B) Flours and meals of meat or offals ...	10%	—
(C) Other ... ..	10%	—
<b>23.02 Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables</b>	10%	C — E 10%
<b>23.03 Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues:</b>		
(A) Bagasse ... ..	—	—
(B) Other ... ..	10%	C — E 10%
<b>23.04 Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils</b>	10%	C — E 10%
<b>23.05 Wine lees; argol:</b>		
(A) Wine lees:		
(1) Light wine ... ..	—	—
(2) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit	—	—
(3) Other wine not exceeding 42° of proof spirit	—	—
(4) Wine exceeding 42° of proof spirit "Light wine" means wine not exceeding 25 degrees or in the case of wine qualifying for Commonwealth preference or Irish Republic rates, 27 degrees of proof spirit	—	—
(B) Other ... ..	—	—
<b>23.06 Products of vegetable origin of a kind used for animal food, not elsewhere specified or included:</b>		
(A) Dried apple pomace, unground ...	—	—
(B) Dried citrus fruit waste ... ..	—	—
(C) Other ... ..	10%	C — E 10%

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>23.07 Sweetened forage; other preparations of a kind used in animal feeding:</b>		
<b>(A) Vitamin supplements:</b>		
(1) Where the vitamin content consists of natural vitamin concentrates	5%	C — E 5%
(2) Other ... ..	22% of the value of the vitamin content (other than natural vitamin concentrates) or 5%, whichever is the greater	C — E 22% of the value of the vitamin content (other than natural vitamin concentrates) or 5%, whichever is the greater
<b>(B) Liquefied herring wholly of herring apart from preserving and liquefying ingredients</b>	—	—
<b>(C) Other:</b>		
(1) Fish solubles ... ..	10%	C —
(2) Other ... ..	10%	E 10%

## Chapter 24

## Tobacco

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>24.01 Unmanufactured tobacco; tobacco refuse:</b>		
(A) Containing 10 per cent. or more by weight of moisture	—	—
(B) Other ... ..	—	—
<b>24.02 Manufactured tobacco; tobacco extracts and essences:</b>		
(A) Manufactured tobacco:		
(1) Cigars ... ..	—	—
(2) Cigarettes ... ..	—	—
(3) Cavendish or negrohead:		
(a) Manufactured in bond ...	—	—
(b) Other ... ..	—	—
(4) Snuff and snuff work (including tobacco dust or powder and ground tobacco)	—	—
(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) Medicaments and other products of Chapter 30;
- (d) Perfumery, cosmetics or toilet preparations of heading No. 33.06;
- (e) Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03);
- (f) Precious or semi-precious stones (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, drawing, tailors' and billiards chalks (heading No. 98.05).

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
25.01 Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:		
(A) Fishery salt, being salt in coarse crystals of a kind used for curing fish	—	—
(B) Other ... ..	5%	—
25.02 Iron pyrites (including cupreous iron pyrites), unroasted	—	—
25.03 Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>25.04 Natural graphite:</b>		
(A) Flake graphite containing not less than 83 per cent. by weight of carbon and of which not more than 15 per cent. by weight passes a sieve having a nominal width of aperture of 105 micrometres, and being graphite such that, if a cylindrical container with an internal diameter of 5 centimetres and a capacity of 100 cubic centimetres is filled by funnelling the graphite through a circular orifice of 13 millimetres diameter placed centrally 63 millimetres above the top of the container, the contents of the container will have a density of less than 60 grammes per 100 cubic centimetres	—	—
(B) Other ... ..	10%	—
<b>25.05 Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01</b>	5%	—
<b>25.06 Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing:</b>		
(A) Quartz:		
(1) Ground or powdered ... ..	5%	—
(2) Other ... ..	—	—
(B) Quartzite ... ..	5%	—
<b>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:</b>		
(A) Attapulgitic clay of which not more than 0.1 per cent. by weight of the dry material is retained, after sieving in the wet state, on a sieve having a nominal width of aperture of 45 micrometres	—	—
(B) Other ... ..	4%	—
<b>25.08 Chalk:</b>		
(A) Whiting... ..	10%	—
(B) Other ... ..	5%	—
<b>25.09 Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides</b>	5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
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	5%	—
25.12 Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less:		
(A) Not bagged or otherwise packed, containing not less than 35 per cent. by weight of moisture	—	—
(B) Other ... ..	4%	—
25.13 Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated:		
(A) Garnet ... ..	—	—
(B) Emery, not crushed, ground, powdered or graded	—	—
(C) Other ... ..	5%	—
25.14 Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	5%	—
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	5%	—
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:		
(1) Not sawn ... ..	5%	—
(2) Sawn on three or more sides:		
(a) Pieces of a volume not exceeding 500 cubic centimetres	—	—
(b) Other ... ..	25%	—
(3) Other ... ..	10%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>25.16 Granite, etc.—<i>consd.</i></b>		
(B) Other ... ..	5%	—
<b>25.17 Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16:</b>		
(A) Flint, not crushed, ground or powdered	—	—
(B) Chippings of calcareous stones falling within heading No. 25.15 or 25.16 and chippings of serpentine	—	—
(C) Other ... ..	5%	—
<b>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):</b>		
(A) Calcined dolomite which, on boiling with 2N hydrochloric acid, yields not more than 0.3 per cent. by weight of insoluble residue	—	—
(B) Other ... ..	5%	—
<b>25.19 Natural magnesium carbonate (magnesite), whether or not calcined:</b>		
(A) Dead-burned ... ..	5%	—
(B) Other ... ..	—	—
<b>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</b>	5%	—
<b>25.21 Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement</b>	5%	—
<b>25.22 Quicklime, slaked lime and hydraulic lime</b>	5%	—
<b>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</b>	5%	—
<b>25.24 Asbestos ... ..</b>	10%	—
<b>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</b>	5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>25.26 Mica, including splittings; mica waste:</b>		
(A) Blocks, films and splittings ... ..	—	—
(B) Other ... ..	5%	—
<b>25.27 Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc</b>	—	—
<b>25.28 Natural cryolite and natural chiolite ...</b>	—	—
<b>25.29 Natural arsenic sulphides ... ..</b>	4%	—
<b>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 <math>H_3BO_3</math> calculated on the dry weight</b>	—	—
<b>25.31 Felspar, leucite, nepheline and nepheline syenite; fluorspar:</b>		
(A) Felspar:		
(1) Ground or powdered ... ..	2.5%	—
(2) Other ... ..	—	—
(B) Other ... ..	5%	—
<b>25.32 Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery:</b>		
(A) 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) Rare earth minerals and concentrates thereof containing not less than 40 per cent., and not more than 95 per cent., by weight of rare earth compounds calculated as rare earth oxides	—	—
(D) Mineral substances containing not less than 20 per cent. by weight of talc and not less than 25 per cent. by weight of tremolite	—	—
(E) Other ... ..	5%	—

## Chapter 26

*Metallic Ores, Slag and Ash*

## Notes

1. This Chapter does not cover:

- (a) Slag and similar industrial waste prepared as macadam (heading No. 25.17);
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
- (c) Basic slag of Chapter 31;
- (d) Slag wool, rock wool or similar mineral wools (heading No. 68.07);
- (e) Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls and other waste and scrap, of precious metal (heading No. 71.11); or
- (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of those mineralogical species used for the extraction on an industrial scale of mercury, of the metals of heading No. 28.50 or of the metals of Section XIV or XV; 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.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>26.01</b> Metallic ores and concentrates thereof; roasted iron pyrites, including roasted cupreous iron pyrites	—	—
<b>26.02</b> Slag, dross, scalings and similar waste from the manufacture of iron or steel	—	—
<b>26.03</b> Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	—	—
<b>26.04</b> 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, other than chemically pure methane and propane which are to be classified in heading No. 27.11;  
 (b) Medicaments falling within heading No. 30.03; or  
 (c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07.

2. 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 non-aromatic constituents.

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

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

*Special note applying to subheadings only*

Throughout this Schedule:

- (a) "Hydrocarbon oil" 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 oil as defined above. For this purpose, "additive" means any substance commonly added in small proportions to hydrocarbon oil for the purpose of improving or modifying its quality or characteristics as a fuel or a lubricant.

- (b) "Light oil" has the meaning given by section 1(3) of the Hydrocarbon Oil (Customs and Excise) Act 1971 as for the time being in force.  
 (c) Except as provided in paragraph (a) of this Note, references to hydrocarbon oil do not include mixtures or combinations of such oil with other substances.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
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	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
27.04 Coke and semi-coke of coal, of lignite or of peat	—	—
27.05 Retort carbon ... ..	4%	—
27.05 (bis) Coal gas, water gas, producer gas and similar gases	4%	—
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 oil ... ..	—	—
(B) Other ... ..	4%	—
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 oil ... ..	—	—
(B) Other ... ..	5%	—
27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars	5%	—
27.09 Petroleum oils and oils obtained from bituminous minerals, crude:		
(A) Solid and semi-solid petroleum oils...	—	—
(B) Other ... ..	—	—
27.10 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70 per cent. by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:		
(A) Hydrocarbon oil ... ..	—	—
(B) Other:		
(1) Containing light oil ... ..	3% in addition to any hydrocarbon oil duty	—
(2) Other ... ..	5%	—
27.11 Petroleum gases and other gaseous hydrocarbons:		
(A) Methane ... ..	—	—
(B) Ethylene of a purity not less than 90 per cent.; propane of a purity not less than 95 per cent.	8%	—
(C) Propylene of a purity not less than 90 per cent.	23%	—
(D) Other ... ..	5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>27.12 Petroleum jelly:</b>		
(A) Hydrocarbon oil ... ..	—	—
(B) Other ... ..	5%	—
<b>27.13 Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured:</b>		
(A) Lignite (montan) wax ... ..	—	—
(B) Petroleum waxes containing not less than 10 per cent. by weight of oil when determined by the Institute of Petroleum Method No. 158/69	—	—
(C) Paraffin wax and micro-crystalline wax	10%	—
(D) Other ... ..	5%	—
<b>27.14 Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:</b>		
(A) Petroleum coke, calcined, not containing by weight more than 0.8 per cent. of ash, 0.01 per cent. of manganese, 0.02 per cent. of nickel or of vanadium, one part per million of boron or 50 parts per million of titanium	—	—
(B) Hydrocarbon oil ... ..	—	—
(C) Other ... ..	5%	—
<b>27.15 Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands</b>	5%	—
<b>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):</b>		
(A) Hydrocarbon oil ... ..	—	—
(B) Other ... ..	5%	—

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

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

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

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

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

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

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

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

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

(c) Carbon disulphide (heading No. 28.15);

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

(e) Solid hydrogen peroxide (heading No. 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide containing not more than 25 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, falling within 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. Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.48.
6. Heading No. 28.50 is to be taken to apply only to:
- (a) The following fissile chemical elements and isotopes:  
natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes;
- (b) The following radio-active chemical elements:  
technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number;
- (c) All other radio-active isotopes, natural or artificial, including those of the precious metals and of the base metals of Sections XIV and XV;
- (d) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together;
- (e) Alloys (other than ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds;
- (f) Nuclear reactor cartridges, spent or irradiated.

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

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.

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<i>I. Chemical elements</i>		
<b>28.01 Halogens (fluorine, chlorine, bromine and iodine):</b>		
(A) Fluorine; chlorine ... ..	8%	—
(B) Bromine; iodine ... ..	—	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.02 Sulphur, sublimed or precipitated; colloidal sulphur:</b>		
(A) Colloidal sulphur ... ..	8%	—
(B) Other ... ..	—	—
<b>28.03 Carbon (including carbon black):</b>		
(A) Acetylene black ... ..	14%	—
(B) Other ... ..	8%	—
<b>28.04 Hydrogen, rare gases and other non-metals:</b>		
(A) Silicon; selenium:		
(1) Silicon, monocrystalline ... ..	14%	—
(2) Other ... ..	—	—
(B) Other ... ..	8%	—
<b>28.05 Alkali and alkaline-earth metals; rare earth metals, yttrium and scandium and inter-mixtures or interalloys thereof; mercury:</b>		
(A) Mercury ... ..	—	—
(B) Other ... ..	8%	—
<i>II. Inorganic acids and oxygen compounds of non-metals</i>		
<b>28.06 Hydrochloric acid and chlorosulphuric acid</b>	8%	—
<b>28.07 Sulphur dioxide ... ..</b>	8%	—
<b>28.08 Sulphuric acid; oleum ... ..</b>	8%	—
<b>28.09 Nitric acid; sulphonitric acids:</b>		
(A) Nitric acid ... ..	12%	—
(B) Sulphonitric acids ... ..	8%	—
<b>28.10 Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-):</b>		
(A) Phosphorus pentoxide ... ..	23%	—
(B) Phosphoric acids:		
(1) Metaphosphoric acid ... ..	8%	—
(2) Other ... ..	17.5%	—
<b>28.11 Arsenic trioxide, arsenic pentoxide and acids of arsenic:</b>		
(A) Arsenic trioxide ... ..	—	—
(B) Other ... ..	23%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.12 Boric oxide and boric acid:</b>		
(A) Boric oxide ... ..	23%	—
(B) Boric acid ... ..	14.5%	—
<b>28.13 Other inorganic acids and oxygen compounds of non-metals (excluding water):</b>		
(A) Carbon dioxide; carbon monoxide...	8%	—
(B) Chlorine dioxide ... ..	8%	—
(C) Fluorosulphonic acid ... ..	8%	—
(D) Hexafluorophosphoric acid ... ..	8%	—
(E) Hydrofluoric acid ... ..	8%	—
(F) Hydrogen fluoride; hydrogen sulphide	8%	—
(G) Metaboric acid ... ..	8%	—
(H) diNitrogen tetroxide ... ..	8%	—
(I) Nitrosylsulphuric acid ... ..	8%	—
(K) Nitric oxide; nitrous oxide ... ..	8%	—
(L) Permonosulphuric acid ... ..	8%	—
(M) Selenium dioxide ... ..	8%	—
(N) Silicic acid; silicon dioxide; silicon monoxide	8%	—
(O) Sulphur trioxide ... ..	8%	—
(P) Sulphurous acid ... ..	8%	—
(Q) Other ... ..	17.5%	—
<b>III. Halogen and sulphur compounds of non-metals</b>		
<b>28.14 Halides, oxyhalides and other halogen compounds of non-metals:</b>		
(A) Boron trifluoride ... ..	8%	—
(B) Bromine pentafluoride; bromine trifluoride	8%	—
(C) Chlorine trifluoride ... ..	8%	—
(D) Nitrosyl chloride ... ..	8%	—
(E) Phosphoryl bromide ... ..	8%	—
(F) Selenium bromide ... ..	8%	—
(G) Sulphur chloride; sulphur dichloride; sulphur hexafluoride	8%	—
(H) Sulphuryl chloride ... ..	8%	—
(J) Thionyl bromide ... ..	8%	—
(K) Other ... ..	23%	—
<b>28.15 Sulphides of non-metals; phosphorus trisulphide:</b>		
(A) Arsenic disulphide; arsenic pentasulphide; arsenic trisulphide	8%	—
(B) Phosphorus trisulphide ... ..	8%	—
(C) Other ... ..	17.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<i>IV. Inorganic bases and metallic oxides, hydroxides and peroxides</i>		
<b>28.16 Ammonia, anhydrous or in aqueous solution</b>	16%	—
<b>28.17 Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:</b>		
(A) Sodium hydroxide ... ..	10%	—
(B) Sodium peroxide ... ..	23%	—
(C) Other ... ..	8%	—
<b>28.18 Oxides, hydroxides and peroxides, of strontium, barium or magnesium:</b>		
(A) Barium oxide and peroxide; magnesium oxide; strontium peroxide	8%	—
(B) Magnesium peroxide ... ..	17.5%	—
(C) Other ... ..	23%	—
<b>28.19 Zinc oxide and zinc peroxide:</b>		
(A) Zinc oxide ... ..	12%	—
(B) Zinc peroxide ... ..	23%	—
<b>28.20 Aluminium oxide and hydroxide; artificial corundum:</b>		
(A) Aluminium hydroxide ... ..	12.5%	—
(B) Other ... ..	9%	—
<b>28.21 Chromium oxides and hydroxides:</b>		
(A) Chromic oxide ... ..	16%	—
(B) Other ... ..	17.5%	—
<b>28.22 Manganese oxides ... ..</b>	8%	—
<b>28.23 Iron oxides and hydroxides; earth colours containing 70 per cent. or more by weight of combined iron evaluated as Fe<sub>2</sub>O<sub>3</sub>:</b>		
(A) Iron oxides and hydroxides ... ..	12.5%	—
(B) Earth colours ... ..	8%	—
<b>28.24 Cobalt oxides and hydroxides:</b>		
(A) Cobalt oxides ... ..	15%	—
(B) Cobalt hydroxides ... ..	23%	—
<b>28.25 Titanium oxides ... ..</b>	12%	—
<b>28.26 Tin oxides (stannous oxide and stannic oxide)</b>	16%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.27 Lead oxides; red lead and orange lead:</b>		
(A) Lead dioxide ... ..	17.5%	—
(B) Red lead and orange lead ... ..	12.5%	—
(C) Other ... ..	9%	—
<b>28.28 Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:</b>		
(A) Antimony oxides ... ..	£39.3680 per tonne or 25%, whichever is the greater	—
(B) Calcium oxide; calcium hydroxide ...	8%	—
(C) Cupric or cuprous oxide; cupric hydroxide	8%	—
(D) Germanium dioxide ... ..	16%	—
(E) Hydrazine, anhydrous ... ..	8%	—
(F) Hydroxylammonium nitrate ... ..	8%	—
(G) Lead hydroxide ... ..	8%	—
(H) Mercuric oxide ... ..	8%	—
(I) Metastannic acid ... ..	8%	—
(K) Nickel oxides ... ..	8%	—
(L) Rhenium dioxide ... ..	8%	—
(M) Sodium monoxide ... ..	8%	—
(N) Thallium hydroxide ... ..	8%	—
(O) Zinc hydroxide ... ..	8%	—
(P) Other ... ..	17.5%	—
<b>V. Metallic salts and peroxy salts, of inorganic acids</b>		
<b>28.29 Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:</b>		
(A) Aluminium calcium fluoride; aluminium sodium fluoride	8%	—
(B) Ammonium copper fluorides ...	8%	—
(C) Antimony sodium fluoride; antimony trifluoride	8%	—
(D) Beryllium fluoride ... ..	8%	—
(E) Bismuth fluoride ... ..	8%	—
(F) Cadmium fluoroborate ... ..	8%	—
(G) Calcium fluoride ... ..	8%	—
(H) Copper fluoroborates ... ..	8%	—
(I) Lead fluoroborate ... ..	8%	—
(K) Magnesium fluorosilicate ... ..	8%	—
(L) Potassium hydrogen difluoride ...	8%	—
(M) Sodium fluorotitanate; sodium fluorozirconate	8%	—
(N) Stannous fluoroborate ... ..	8%	—
(O) Zinc fluoroborate ... ..	8%	—
(P) Other ... ..	17.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.30 Chlorides and oxide chlorides:</b>		
(A) Aluminium chloride, other than anhydrous	8%	—
(B) Aluminium chlorohydrate ... ..	8%	—
(C) Ammonium chloride ... ..	16%	—
(D) Barium chloride ... ..	8%	—
(E) Calcium chloride ... ..	16%	—
(F) Ferric or ferrous chloride; ferric oxide chloride	8%	—
(G) Gallium trichloride ... ..	8%	—
(H) Lead chloride; lead oxide chloride ...	8%	—
(I) Magnesium chloride ... ..	—	—
(K) Magnesium oxide chloride ... ..	8%	—
(L) Manganous chloride ... ..	8%	—
(M) Stannic or stannous chloride; stannic oxide chloride	8%	—
(N) Zinc chloride ... ..	8%	—
(O) Other ... ..	23%	—
<b>28.31 Chlorites and hypochlorites</b> ... ..	8%	—
<b>28.32 Chlorates and perchlorates:</b>		
(A) Ammonium chlorate ... ..	8%	—
(B) Barium chlorate ... ..	8%	—
(C) Ferrous perchlorate ... ..	8%	—
(D) Lead perchlorate ... ..	8%	—
(E) Lithium perchlorate ... ..	8%	—
(F) Magnesium perchlorate ... ..	8%	—
(G) Potassium chlorate ... ..	6.5%	—
(H) Potassium perchlorate ... ..	8%	—
(I) Sodium chlorate; sodium perchlorate	8%	—
(K) Other ... ..	17.5%	—
<b>28.33 Bromides, oxide bromides, bromates and perbromates, and hypobromites:</b>		
(A) Ferric or ferrous bromide ... ..	—	—
(B) Chromous bromide ... ..	8%	—
(C) Other ... ..	23%	—
<b>28.34 Iodides, oxide iodides, iodates and periodates:</b>		
(A) Cupric or cuprous iodide ... ..	—	—
(B) Barium periodate ... ..	8%	—
(C) Other ... ..	23%	—
<b>28.35 Sulphides; polysulphides:</b>		
(A) Sulphides:		
(1) Ammonium sulphide; ammonium hydrogen sulphide	8%	—
(2) Antimony pentasulphide; antimony trisulphide	12.5%	—
(3) Barium sulphide ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.35 Sulphides; polysulphides:—contd.</b>		
(A) Sulphides— <i>contd.</i>		
(4) Cadmium sulphide ... ..	12.5%	—
(5) Calcium sulphide; calcium hydrogen sulphide	8%	—
(6) Cupric or cuprous sulphide ...	8%	—
(7) Ferrous sulphide ... ..	8%	—
(8) Lead sulphide ... ..	8%	—
(9) Mercuric sulphide:		
(a) Red ... ..	12.5%	—
(b) Other ... ..	8%	—
(10) Sodium sulphide; sodium hydrogen sulphide	8%	—
(11) Zinc sulphide ... ..	16%	—
(12) Other ... ..	17.5%	—
(B) Polysulphides ... ..	8%	—
<b>28.36 Dithionites, including those stabilised with organic substances; sulphoxylates:</b>		
(A) Zinc dithionite ... ..	8%	—
(B) Other ... ..	23%	—
<b>28.37 Sulphites and thiosulphates:</b>		
(A) Aluminium thiosulphate ... ..	8%	—
(B) Calcium sulphite; calcium hydrogen sulphite	8%	—
(C) Sodium sulphite; sodium hydrogen sulphite (aqueous solution)	8%	—
(D) Sodium thiosulphate, other than photographic quality	8%	—
(E) Other ... ..	23%	—
<b>28.38 Sulphates (including alums) and persulphates:</b>		
(A) Sulphates (including alums):		
(1) Aluminium ammonium sulphate; aluminium potassium sulphate; aluminium sodium sulphate; aluminium sulphate	5%	—
(2) Barium sulphate ... ..	16%	—
(3) Calcium sulphate ... ..	16%	—
(4) Chromic sulphate ... ..	10%	—
(5) Chromic potassium sulphate ...	8%	—
(6) Cupric or cuprous sulphate ...	8%	—
(7) Ferric or ferrous sulphate; iron sulphates, basic	8%	—
(8) Gallium sulphate ... ..	8%	—
(9) Lead sulphate ... ..	8%	—
(10) Lead sulphate, basic ... ..	12.5%	—
(11) Magnesium sulphate ... ..	8%	—
(12) Manganic or manganous sulphate	8%	—
(13) Potassium sulphate ... ..	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.38 Sulphates (including alums), etc.—contd.</b>		
(A) Sulphates (including alums):—contd.		
(14) Sodium sulphate; sodium hydrogen sulphate	8%	—
(15) Zinc sulphate ... ..	8%	—
(16) Other ... ..	23%	—
(B) Persulphates ... ..	23%	—
<b>28.39 Nitrites and nitrates:</b>		
(A) Calcium nitrate ... ..	—	—
(B) Ferric nitrate ... ..	8%	—
(C) Gallium nitrate ... ..	8%	—
(D) Lead nitrate ... ..	8%	—
(E) Potassium nitrate:		
(1) Synthetic ... ..	8%	—
(2) Other than synthetic ... ..	—	—
(F) Sodium nitrate:		
(1) Synthetic ... ..	16%	—
(2) Other than synthetic ... ..	—	—
(G) Sodium nitrite ... ..	10%	—
(H) Stannic nitrate ... ..	8%	—
(I) Other ... ..	23%	—
<b>28.40 Phosphites, hypophosphites and phosphates:</b>		
(A) Aluminium metaphosphate ... ..	10%	—
(B) tetraAmmonium pyrophosphate ... ..	9%	—
(C) Antimony phosphate ... ..	10%	—
(D) Cadmium metaphosphate; dicadmium pyrophosphate	10%	—
(E) triCalcium diorthophosphate ... ..	10%	—
(F) Calcium hydrogen orthophosphate ... ..	10%	—
(G) Calcium hydroxyphosphate ... ..	10%	—
(H) Calcium metaphosphate; dicalcium pyrophosphate	10%	—
(I) Calcium tetrahydrogen diorthophosphate, other than baking powder quality	10%	—
(K) Chromium metaphosphates ... ..	10%	—
(L) Magnesium dihydrogen pyrophosphate	10%	—
(M) triPotassium orthophosphate; pentapotassium triphosphate	10%	—
(N) diSodium hydrogen orthophosphate	2.5%	—
(O) triSodium orthophosphate ... ..	2.5%	—
(P) Other ... ..	23%	—
<b>28.41 Arsenites and arsenates:</b>		
(A) Antimony arsenate ... ..	8%	—
(B) Barium arsenite; barium arsenate ...	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.41 Arsenites and arsenates:—contd.</b>		
(C) Bismuth arsenate ... ..	8%	—
(D) Copper arsenites ... ..	8%	—
(E) Lead arsenite; lead arsenate ...	8%	—
(F) Sodium arsenite; sodium arsenate	8%	—
(G) Other ... ..	23%	—
<b>28.42 Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:</b>		
(A) Aluminium carbonate ... ..	8%	—
(B) Barium carbonate ... ..	16%	—
(C) Calcium carbonate ... ..	8%	—
(D) Chromous carbonate ... ..	8%	—
(E) Copper carbonates, basic ... ..	12.5%	—
(F) Ferrous carbonate ... ..	8%	—
(G) Lead carbonate ... ..	8%	—
(H) Lead carbonate, basic ... ..	12.5%	—
(I) Potassium carbonate ... ..	—	—
(K) Sodium carbonate; sodium hydrogen carbonate; sodium percarbonate; sodium sesquicarbonate	8%	—
(L) Zinc carbonate ... ..	8%	—
(M) Other ... ..	23%	—
<b>28.43 Cyanides and complex cyanides:</b>		
(A) Calcium cyanide; calcium ferrocyanide; calcium potassium ferrocyanide	8%	—
(B) Copper sodium cyanides ... ..	8%	—
(C) Ferric ferrocyanide ... ..	16%	—
(D) Ferrous ferricyanide ... ..	16%	—
(E) Magnesium ferrocyanide ... ..	8%	—
(F) Potassium cyanide; potassium ferrocyanide; potassium zinc ferrocyanide	8%	—
(G) Sodium cyanide; sodium ferrocyanide; sodium zinc cyanide	8%	—
(H) Zinc ferrocyanide ... ..	8%	—
(I) Other ... ..	23%	—
<b>28.44 Fulminates, cyanates and thiocyanates:</b>		
(A) Aluminium thiocyanate ... ..	8%	—
(B) Barium thiocyanate ... ..	8%	—
(C) Cupric or cuprous thiocyanate ...	8%	—
(D) Strontium thiocyanate ... ..	8%	—
(E) Other ... ..	23%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.45 Silicates; commercial sodium and potassium silicates:</b>		
(A) Barium silicate ... ..	17.5%	—
(B) Cadmium silicate ... ..	17.5%	—
(C) Chromic or chromous silicate ... ..	17.5%	—
(D) Cobalt silicate ... ..	17.5%	—
(E) Cupric or cuprous silicate ... ..	17.5%	—
(F) Lead silicate ... ..	17.5%	—
(G) Magnesium silicate ... ..	17.5%	—
(H) Manganic or manganous silicate ... ..	17.5%	—
(I) Nickel silicate ... ..	17.5%	—
(K) Strontium silicate ... ..	17.5%	—
(L) Zinc silicate ... ..	17.5%	—
(M) Other ... ..	8%	—
<b>28.46 Borates and perborates:</b>		
(A) Cadmium borate ... ..	8%	—
(B) Calcium perborate ... ..	8%	—
(C) Cobalt borate ... ..	8%	—
(D) Ferric borate ... ..	8%	—
(E) Manganic or manganous borate ... ..	8%	—
(F) Potassium pentaborate ... ..	8%	—
(G) Sodium borates:		
(1) Sodium metaborate ... ..	17.5%	—
(2) <i>di</i> Sodium tetraborate, such that reduced to the dry anhydrous form it would be of a purity not less than 99 per cent.:		
(a) Anhydrous ... ..	—	—
(b) Hydrated ... ..	14.5%	—
(3) Other ... ..	8%	—
(H) Sodium perborate ... ..	8%	—
(I) Zinc borate ... ..	8%	—
(K) Other ... ..	23%	—
<b>28.47 Salts of metallic acids (for example, chromates, permanganates, stannates):</b>		
(A) Aluminium chromate ... ..	10%	—
(B) Ammonium perrhenate ... ..	8%	—
(C) Barium stannate; barium titanate; barium zirconate	8%	—
(D) Cadmium dichromate... ..	10%	—
(E) Caesium chromate; caesium dichromate	10%	—
(F) Calcium stannate; calcium titanate; calcium zirconate	8%	—
(G) Chromium chromates... ..	10%	—
(H) Cobalt aluminate; cobalt zincate ... ..	12.5%	—
(I) Lead chromate; lead chromate, basic	13.5%	—
(K) Lead titanate ... ..	12.5%	—
(L) Lead dichromate ... ..	10%	—
(M) Lead zirconate ... ..	8%	—
(N) Lithium tungstate ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.47 Salts of metallic acids (for example, chromates, permanganates, stannates):—<i>contd.</i></b>		
(O) Magnesium stannate; magnesium titanate; magnesium zirconate	8%	—
(P) Potassium dichromate ... ..	10%	—
(Q) Potassium manganate; potassium per-rhenate	8%	—
(R) Rubidium dichromate ... ..	10%	—
(S) Sodium aluminate; sodium manganate; sodium permanganate; sodium stannate; sodium titanate; sodium zincate	8%	—
(T) Sodium chromate; sodium dichromate	10%	—
(U) Strontium stannate; strontium titanate; strontium zirconate	8%	—
(V) Zinc chromate; zinc tetroxychromate	13.5%	—
(W) Other ... ..	17.5%	—
<b>28.48 Other salts and peroxy salts of inorganic acids, but not including azides:</b>		
(A) Salts of inorganic acids:		
(1) Aluminium selenate; aluminium potassium selenate; aluminium sodium silicate and other double or complex silicates; aluminium sulphamate; aluminium telluride	8%	—
(2) Ammonium chlorostannite; ammonium cobalt chloride; ammonium cobalt sulphate; ammonium copper carbonates; ammonium reineckate; ammonium sulphamate; ammonium zinc chloride; ammonium zinc phosphate	8%	—
(3) Ammonium cobalt phosphate ...	12.5%	—
(4) Barium selenite ... ..	8%	—
(5) Caesium iodobismuthate ... ..	8%	—
(6) Calcium magnesium phosphate; calcium selenate; calcium sodium iodide	8%	—
(7) Cupric or cuprous lead arsenate; cupric or cuprous magnesium sulphate; cupric or cuprous sulphamate; cupric or cuprous zinc chromate	8%	—
(8) Ferric magnesium sulphate; ferric sodium phosphate	8%	—
(9) Ferrous selenate ... ..	8%	—
(10) Lead sulphamate ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.48 Other salts and peroxysalts, etc.—contd.</b>		
(A) Salts and inorganic acids:—contd.		
(11) Lithium potassium sulphate ...	8%	—
(12) Magnesium potassium chloride; magnesium potassium sulphate; magnesium selenate	8%	—
(13) Manganese sulphamates ... ..	8%	—
(14) Potassium chlorostannate; potas- sium sodium sulphate; potassium thioantimonate; potassium tetra- thionate	8%	—
(15) Sodium hydrogen selenite; sodium sulphamate; sodium thioantimonate	8%	—
(16) Strontium selenate ... ..	8%	—
(17) Zinc selenite ... ..	8%	—
(18) Other ... ..	17.5%	—
(B) Peroxysalts of inorganic acids ...	8%	—
<i>VI. Miscellaneous</i>		
<b>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:</b>		
(A) Colloidal precious metals ... ..	8%	—
(B) Amalgams of precious metals ...	8%	—
(C) Other:		
(1) Silver chloride and silver sulphide of purity of less than 95 per cent., excluding moisture	8%	—
(2) Other ... ..	23%	—
<b>28.50 Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, in- organic or organic, of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or com- pounds:</b>		
(A) Radium compounds; compounds of natural uranium, the following: Ammonium diuranate Magnesium diuranate Sodium diuranate triUranium octaoxide; mixtures consisting wholly or mainly of the foregoing	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.50 Fissile chemical elements and isotopes, etc.—<i>contd.</i></b>		
(B) Natural uranium:		
(1) Waste and scrap ... ..	—	—
(2) Other ... ..	8%	—
(C) Nuclear reactor cartridges, spent or irradiated	—	—
(D) Other ... ..	23%	—
<b>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</b>	23%	—
<b>28.52 Compounds, inorganic or organic, of thorium, of uranium depleted in uranium-235, of rare earth metals, of yttrium or of scandium, whether or not mixed together</b>	23%	—
<b>28.53 Liquid air (whether or not rare gases have been removed); compressed air</b>	8%	—
<b>28.54 Hydrogen peroxide (including solid hydrogen peroxide)</b>	8%	—
<b>28.55 Phosphides:</b>		
(A) Calcium phosphide ... ..	8%	—
(B) Iron phosphides ... ..	8%	—
(C) Other ... ..	17.5%	—
<b>28.56 Carbides (for example, silicon carbide, boron carbide, metal carbides):</b>		
(A) Calcium carbide ... ..	—	—
(B) Silicon carbide ... ..	—	—
(C) Molybdenum carbide ... ..	17.5%	—
(D) Vanadium carbide ... ..	23%	—
(E) Other ... ..	8%	—
<b>28.57 Hydrides, nitrides and azides, silicides and borides:</b>		
(A) Aluminium lithium hydride; aluminium nitride	8%	—
(B) Barium azide ... ..	8%	—
(C) Boron nitride ... ..	8%	—
(D) Calcium hydride; calcium boride ...	8%	—
(E) Calcium silicide ... ..	—	—
(F) Chromium borides ... ..	8%	—
(G) Lithium hydride ... ..	8%	—
(H) Niobium hydride ... ..	8%	—
(I) Potassium borohydride ... ..	8%	—
(K) Sodium hydride; sodium borohydride	8%	—
(L) Tantalum hydride ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>28.57 Hydrides, nitrides and azides, silicides and borides:—<i>contd.</i></b>		
(M) Titanium hydride; titanium nitride; titanium boride	8%	—
(N) Zirconium hydride; zirconium boride	8%	—
(O) Manganese nitrides containing not less than 4 per cent. by weight of nitrogen in all	—	—
(P) Other ... ..	23%	—
<b>28.58 Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals:</b>		
(A) Amalgams ... ..	8%	—
(B) Boron phosphate ... ..	8%	—
(C) Calcium cyanamide ... ..	—	—
(D) Cyanamide ... ..	8%	—
(E) Lead cyanamide ... ..	16%	—
(F) Thiocarbonyl chloride ... ..	8%	—
(G) Water, distilled, conductivity or of similar purity	8%	—
(H) Other ... ..	17.5%	—

## 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), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
- (c) The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined;
- (d) Products mentioned in (a), (b) or (c) above dissolved in water;
- (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
- (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;
- (h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

2. This Chapter does not cover:

- (a) Goods falling within heading No. 15.04, or glycerol (heading No. 15.11);
- (b) Ethyl alcohol (ethanol) (heading No. 22.08 or 22.09);
- (c) Methane and propane (heading No. 27.11);
- (d) The compounds of carbon mentioned in Note 2 of Chapter 28;
- (e) Urea (heading No. 31.02 or 31.05 as the case may be);
- (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No. 32.09);
- (g) Metaldehyde, hexamine 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
- (i) Optical elements, for example, of 1,2-diaminoethane 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 (ethanol) or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.

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

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

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

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

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

7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemi-acetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thioureides, imides of polybasic acids, hexamine and hexahydro-1,3,5-trinitro-1,3,5-triazine.

*Special notes applying to subheadings only*

1. Where any esters, salts or halides mentioned in Note 5 above fall within a heading of this Chapter divided into subheadings, they shall be classified in the final subheading unless mentioned in any other subheading.

2. Throughout this Schedule where there is any reference to an organic compound which has a normal isomer, that reference shall be taken to include only the normal isomer, unless the contrary intention appears.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<p><i>I. Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives</i></p> <p><b>29.01 Hydrocarbons:</b>            (A) "Hydrocarbon oil" as defined in paragraph (a) of the special note to Chapter 27:            (1) The following:                Benzene                Dicyclopentadiene                Dipentene                Heptane                Hexane                Indene                (+)-Limonene; (-)-limonene                2-Methylbutane                Octadecane                Octane</p>	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>29.01 Hydrocarbons:—contd.</b>		
(A) "Hydrocarbon oil", etc.— <i>contd.</i>		
(1) The following:— <i>contd.</i>		
Pentane		
Pinene		
Terpinolene		
Toluene		
Xylene, mixed isomers		
(2) Styrene monomer ... ..	8%, in addition to any hydrocarbon oil duty	—
(3) Other ... ..	8%	—
(B) Other:		
(1) The following:	8%	—
Anthracene		
Butane		
Ethane		
Ethylene		
Naphthalene		
Phenanthrene		
(2) Buta-1,2-diene; buta-1,3-diene ...	16%	—
(3) Other ... ..	23%	—
<b>29.02 Halogenated derivatives of hydrocarbons</b>	23%	—
<b>29.03 Sulphonated, nitrated or nitrosated derivatives of hydrocarbons</b>	23%	—
 <i>II. Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
<b>29.04 Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
(A) Methanol:		
(1) Synthetic ... ..	19%	—
(2) Other ... ..	8%	—
(B) Other ... ..	23%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>29.05 Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
(A) Menthol, not containing more than 10 per cent. by weight of isomers of menthol other than (-)-menthol	—	—
(B) Other ... ..	23%	—
<i>III. Phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
<b>29.06 Phenols and phenol-alcohols:</b>		
(A) Cresol, mixed isomers ... ..	8%	—
(B) Phenol, other than synthetic or pharmaceutical quality	8%	—
(C) 2,2-Di-(4-hydroxyphenyl)propane ...	17.5%	—
(D) Other ... ..	23%	—
<b>29.07 Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols</b>	23%	—
<i>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</i>		
<b>29.08 Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
(A) Diethyl ether ... ..	28%	—
(B) Other ... ..	23%	—
<b>29.09 Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	23%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>29.10</b> Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	23%	—
<i>V. Aldehyde-function compounds</i>		
<b>29.11</b> Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde	23%	—
<b>29.12</b> Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	23%	—
<i>VI. Ketone-function compounds and quinone-function compounds</i>		
<b>29.13</b> 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 ...	8%	—
(B) Acetone ... ..	17.5%	—
(C) Other ... ..	23%	—
<i>VII. Carboxylic acids, and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
<b>29.14</b> Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:		
(A) Ethyl acetate ... ..	25%	—
(B) Ethyl butyrate; ethyl isobutyrate ...	28%	—
(C) Lead acetate; lead acetate, basic ...	17.5%	—
(D) Chromic or chromous acetate ...	8%	—
(E) Cupric or cuprous acetate; copper acetates, basic	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>29.14 Monocarboxylic acids and their anhydrides, etc.—<i>contd.</i></b>		
(F) 2-Ethylbutyric acid ... ..	8%	—
(G) Ferric or ferrous acetate ... ..	8%	—
(H) Sodium acetate ... ..	8%	—
(I) Acrylic acid ... ..	17.5%	—
(K) Propionic acid ... ..	17.5%	—
(L) Sorbic acid ... ..	17.5%	—
(M) Other ... ..	23%	—
<b>29.15 Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	23%	—
<b>29.16 Carboxylic acids with alcohol, phenol, aldehyde or ketone function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>		
(A) Calcium tartrate ... ..	—	—
(B) Calcium gluconate ... ..	19%	—
(C) Methyl, ethyl and propyl 4-hydroxybenzoate	17.5%	—
(D) Aluminium ammonium citrate ...	8%	—
(E) Antimony barium tartrate; antimony potassium tartrate; antimony strontium tartrate; antimony tartrate	8%	—
(F) Citric acid ... ..	8%	—
(G) Potassium dihydrogen citrate; dipotassium hydrogen citrate	8%	—
(H) Potassium hydrogen tartrate ...	8%	—
(I) (+)-Tartaric acid ... ..	8%	—
(K) Other ... ..	23%	—
<i>VIII. Inorganic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>		
<b>29.17 Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	23%	—
<b>29.18 Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	23%	—
<b>29.19 Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	23%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
29.20 Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	23%	—
29.21 Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	23%	—
<i>IX. Nitrogen-function compounds</i>		
29.22 Amine-function compounds ... ..	23%	—
29.23 Single or complex oxygen-function amino-compounds:		
(A) Aluminium glutamate ... ..	8%	—
(B) Glutamic acid hydrochloride ... ..	8%	—
(C) Sodium hydrogen glutamate ... ..	8%	—
(D) Glycine ... ..	17.5%	—
(E) Triethanolamine ... ..	17.5%	—
(F) Other ... ..	23%	—
29.24 Quaternary ammonium salts and hydroxides; lecithins and other phosphoamino-lipins:		
(A) Lecithins and other phosphoamino-lipins	8%	—
(B) Other ... ..	23%	—
29.25 Carboxamide-function compounds; amide-function compounds of carbonic acid	23%	—
29.26 Carboxyimide-function compounds (including ortho-benzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetrinitramine)	23%	—
29.27 Nitrile-function compounds:		
(A) Dicyandiamide ... ..	—	—
(B) Other ... ..	23%	—
29.28 Diazo-, azo- and azoxy-compounds ...	23%	—
29.29 Organic derivatives of hydrazine or of hydroxylamine	23%	—
29.30 Compounds with other nitrogen-functions	23%	—
<i>X. Organo-inorganic compounds and heterocyclic compounds</i>		
29.31 Organo-sulphur compounds ... ..	23%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
29.32 Organo-arsenic compounds ... ..	23%	—
29.33 Organo-mercury compounds ... ..	23%	—
29.34 Other organo-inorganic compounds ... ..	23%	—
<b>29.35 Heterocyclic compounds; nucleic acids:</b>		
(A) Amidopyrin ... ..	8%	—
(B) Catechin ... ..	6.5%	—
(C) Nucleic acids ... ..	8%	—
(D) Pyrrole ... ..	6.5%	—
(E) Santonin ... ..	8%	—
(F) 1,6-Hexanolactam ... ..	16%	—
(G) Quassin ... ..	8%	—
(H) Other ... ..	22%	—
29.36 Sulphonamides ... ..	17.5%	—
29.37 Sultones and sultams ... ..	23%	—
<i>XI. Provitamins, vitamins, hormones and enzymes, natural or reproduced by synthesis</i>		
<b>29.38 Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent:</b>		
(A) Natural vitamin concentrates ... ..	8%	—
(B) Other ... ..	22%	—
<b>29.39 Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:</b>		
(A) Insulin and its salts ... ..	—	—
(B) Chorionic gonadotrophin; serum gonadotrophin ... ..	8%	—
(C) Corticotrophin; thyrotrophin ... ..	8%	—
(D) Other ... ..	23%	—
29.40 Enzymes ... ..	8%	—
<i>XII. Glycosides and vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives</i>		
<b>29.41 Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:</b>		
(A) Aesculin ... ..	23%	—
(B) Aloin ... ..	23%	—
(C) Amygdalin ... ..	23%	—
(D) Arbutin; arbutin benzoate ... ..	23%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>29.41 Glycosides, natural or reproduced by synthesis, etc.—contd.</b>		
(E) Colocynthin ... ..	23%	—
(F) Digitalin ... ..	23%	—
(G) Digitonin ... ..	23%	—
(H) Digitoxin ... ..	23%	—
(J) Digoxin ... ..	23%	—
(K) Ouabain ... ..	23%	—
(L) Phloridzin ... ..	23%	—
(M) Rutin ... ..	23%	—
(N) Salicin ... ..	23%	—
(O) Salicylaldehyde glucoside ... ..	23%	—
(P) Sinigrin ... ..	23%	—
(Q) Other ... ..	8%	—
<b>29.42 Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:</b>		
(A) Caffeine and its salts ... ..	16%	—
(B) Theobromine and its salts ... ..	16%	—
(C) Emetine and its salts ... ..	16%	—
(D) Nicotine; nicotine sulphate ... ..	16%	—
(E) Quinine sulphate of vegetable origin	8%	—
(F) Other:		
(1) Chemically defined compounds ...	22%	—
(2) Other ... ..	6.5%	—
<b>XIII. Other organic compounds</b>		
<b>29.43 Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42:</b>		
(A) Fructose ... ..	—	—
(B) Sugar ethers and sugar esters, and their salts:		
(1) Chemically defined compounds ...	23%	—
(2) Other ... ..	8%	—
(C) Other ... ..	23%	—
<b>29.44 Antibiotics ... ..</b>	17.5%	—
<b>29.45 Other organic compounds:</b>		
(A) Sodium antimonylgluconate ... ..	8%	—
(B) Other ... ..	23%	—

## Chapter 30

*Pharmaceutical Products*

## Notes

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

- (a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses; or
- (b) Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes.

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

## (A) As unmixed products:

- (1) Unmixed products dissolved in water;
- (2) All goods falling in Chapter 28 or 29; and
- (3) Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in any solvent;

## (B) As products which have been mixed:

- (1) Colloidal solutions and suspensions (other than colloidal sulphur);
- (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
- (3) Salts and concentrates obtained by evaporating natural mineral waters.

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

- (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05);
- (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading No. 33.06; or
- (c) Soap or other products of heading No. 34.01 containing added medicaments.

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

- (a) Sterile surgical catgut and similar sterile suture materials;
- (b) Sterile laminaria and sterile laminaria tents;
- (c) Sterile absorbable surgical haemostatics;
- (d) Opacifying preparations for X-ray examinations and 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) Blood-grouping reagents;
- (f) Dental alloys, dental cements and other dental fillings; and
- (g) First-aid boxes and kits.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>30.02</b> Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	8%	—
<b>30.03</b> 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 at the full rate to 17.5 per cent. or more of the value of the constituent	6.5% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable on such constituents	—
(3) Other ... ..	6.5%	—
(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	C } 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 E }
<b>30.04</b> 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 ... ..	14%	—
(2) Of other materials ... ..	10%	—
(B) Other ... ..	16%	—
<b>30.05</b> Other pharmaceutical goods:		
(A) First-aid boxes and kits ... ..	16%	—
(B) Dental alloys, dental cements and other dental fillings:		
(1) Containing base metal ... ..	16%	—
(2) Not containing base metal ... ..	10%	—
(C) Other:		
(1) Blood-grouping reagents ... ..	8%	—
(2) 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 16·3 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, whether or not pure.
- (b) Fertilisers consisting of any of the goods described in (a) above, but without quantitative criteria, mixed together.
- (c) Fertilisers consisting of ammonium chloride or of any of the goods described in (a) or (b) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
- (d) Liquid fertilisers consisting of the goods of 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 sylvinit);
  - (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. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.

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

## 6. This Chapter does not cover:

- (a) Animal blood;
- (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	Commonwealth (C) E.F.T.A. (E)
<b>31.01 Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated</b>	8%	—
<b>31.02 Mineral or chemical fertilisers, nitrogenous:</b>		
(A) Calcium cyanamide; calcium nitrate; sodium nitrate, natural	—	—
(B) Ammonium nitrate ... ..	12.5%	—
(C) Urea, whether or not mixed with chalk, gypsum or other inorganic non-fertilising substances or in an aqueous or ammonia solution	17.5%	—
(D) Other ... ..	19%	—
<b>31.03 Mineral or chemical fertilisers, phosphatic:</b>		
(A) Superphosphates ... ..	11%	—
(B) Other ... ..	6.5%	—
<b>31.04 Mineral or chemical fertilisers, potassic</b>	—	—
<b>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 kilogrammes:</b>		
(A) Other fertilisers:		
(1) Fertilisers consisting solely of two or more potassic fertilising salts or of natural potassium nitrate and natural sodium nitrate	—	—
(2) Monoammonium orthophosphate (ammonium dihydrogen orthophosphate) containing less than 6 milligrammes of arsenic per kilogramme; monoammonium orthophosphate (ammonium dihydrogen orthophosphate) containing not more than 0.5 per cent. by weight of material insoluble in water and containing not less than 59 per cent. by weight of phosphorus calculated as P <sub>2</sub> O <sub>5</sub>	23%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>31.05 Other fertilisers; etc.—<i>contd.</i></b>		
(A) Other fertilisers:— <i>contd.</i>		
(3) Diammonium orthophosphate (diammonium hydrogen orthophosphate) containing less than 6 milligrammes of arsenic per kilogramme	9%	—
(4) Other ... ..	12.5%	—
(B) Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kilogrammes	The rate applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10 kilogrammes	—

## Chapter 32

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

## Notes

## 1. This Chapter does not cover:

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

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

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

3. 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) Metal (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	Commonwealth (C) E.F.T.A. (E)
32.01 Tanning extracts of vegetable origin:		
(A) Gambier (extract from <i>Uncaria gambier</i> )	—	—
(B) Other ... ..	8%	—
32.02 Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>32.03</b> Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin)	8%	—
<b>32.04</b> 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) Pearl essence containing 5 per cent. or more by weight of guanine	—	—
(C) Other ... ..	8%	—
<b>32.05</b> 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 ... ..	8%	—
(B) Luminophores consisting of synthetic organic dyestuffs (including pigment dyestuffs) dispersed or dissolved in artificial plastic material	16%	—
(C) Synthetic organic dyestuffs (including pigment dyestuffs) dispersed or dissolved in cellulose nitrate (plasticised or not)	16%	—
(D) Other ... ..	15%	—
<b>32.06</b> Colour lakes ... ..	16%	—
<b>32.07</b> Other colouring matter; inorganic products of a kind used as luminophores:		
(A) Other colouring matter:		
(1) Ultramarine blue ... ..	11%	—
(2) Mixtures consisting wholly of inorganic substances, containing not less than 94 per cent. by weight of titanium dioxide	12%	—
(3) Mixtures containing not less than 85 per cent. by weight of antimony oxides expressed as antimony trioxide	£39·3680 per tonne or 25%, whichever is the greater	—
(4) Other ... ..	16%	—
(B) Inorganic products of a kind used as luminophores:		
(1) Barium tungstate; calcium tungstate; magnesium tungstate	23%	—
(2) Other ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>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:</b>		
(A) Powder consisting of glass and polyethylene glycol wax, which contains not less than 85 per cent. by weight nor more than 95 per cent. by weight of glass and of which, after washing and drying, at least 80 per cent. by weight is capable of passing a sieve having a nominal width of aperture of 150 micrometres	10%	—
(B) Other ... ..	16%	—
<b>32.09 Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail:</b>		
(A) "Hydrocarbon oil" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Pearl essence:		
(1) Containing 5 per cent. or more by weight of guanine	—	—
(2) Other ... ..	12.5%	—
(C) Stamping foils:		
(1) Consisting of precious metal, deposited on paper, artificial plastic material or other support	8%	—
(2) Other ... ..	12.5%	—
(D) Other:		
(1) Varnishes, lacquers, paints and enamels:		
(a) Solutions of alkyd resins (whether modified or not)	7.5%	—
(b) Other ... ..	10.5%	—
(2) Dyes in forms or packings of a kind sold by retail:		
(a) Synthetic organic dyestuffs ...	15%	—
(b) Other ... ..	8%	—
(3) Goods referred to in Note 4 to this Chapter, other than varnishes and lacquers:		
(a) Solutions of alkyd resins (whether modified or not)	5%	—
(b) Other ... ..	8%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>32.09 Varnishes and lacquers; etc.—<i>contd.</i></b>		
(D) Other:— <i>contd.</i>		
(4) Other:		
(a) Containing "light oil" as defined in paragraph (b) of the Special Note to Chapter 27	15%	—
(b) Other ... ..	12.5%	—
<b>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</b>	16%	—
<b>32.11 Prepared driers ... ..</b>	8%	—
<b>32.12 Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements</b>	8%	—
<b>32.13 Writing ink, printing ink and other inks:</b>		
(A) Printing ink ... ..	10.5%	—
(B) Drawing ink ... ..	12%	—
(C) Other ... ..	16%	—

## Chapter 33

*Essential Oils and Resinoids; Perfumery, Cosmetics and Toilet Preparations*

## Notes

## 1. This Chapter does not cover:

- (a) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, of heading No. 22.09;  
 (b) Soap or other products falling within heading No 34.01; or  
 (c) Spirits of turpentine or other products falling within heading No. 38.07.

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

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>33.01 Essential oils (terpeneless or not); concretes and absolutes; resinoids:</b>		
(A) Essential oils:		
(1) Hop oil ... ..	£3.5200 per 100 grammes	C £2.3500 per 100 grammes E —
(2) Lime oil ... ..	25%	—
(3) Other:		
(a) Not terpeneless:		
(i) The following:	8%	—
Bay		
Cedarwood		
Citronella		
Clove		
Eucalyptus		
Ginger		
Gingergrass		
Lemongrass		
Litsea cubeba		
Ninde		
Onion		
Orange		
Palmarosa		
Patchouli		
Pimento		
Sandalwood		
(ii) Other ... ..	—	—
(b) Terpeneless ... ..	8%	—
(B) Concretes and absolutes; resinoids ...	—	—
<b>33.02 Terpenic by-products of the deterpenation of essential oils</b>	6.5%	—
<b>33.03 Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration</b>	8%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>33.04</b> 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	8%, or 23% of the value of the constituents referred to in Column 1, whichever is the greater	—
(B) Other ... ..	8%	—
<b>33.05</b> Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	12%	—
<b>33.06</b> 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 ... ..	17.5%	—
(C) Dental plate fixative preparations ...	9%	—
(D) Other ... ..	12%	—

## Chapter 34

*Soap, Organic Surface-Active Agents, Washing Preparations, Lubricating Preparations, Artificial Waxes, Prepared Waxes, Polishing and Scouring Preparations, Candles and Similar Articles, Modelling Pastes and "Dental Waxes"*

## Notes

1. This Chapter does not cover:
  - (a) Separate chemically defined compounds; or
  - (b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).
2. For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations".
3. The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.
4. In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to:
  - (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
  - (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
  - (C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.
 The heading is to be taken not to apply to:
  - (a) Waxes falling within heading No. 27.13; or
  - (b) Separate animal waxes and separate vegetable waxes, merely coloured.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>34.01 Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap:</b>		
(A) For shaving:		
(1) In which the soap content predominates by weight	13%	—
(2) Other ... ..	10%	—
(B) For toilet use:		
(1) In which the soap content predominates by weight	17.5%	—
(2) Other ... ..	10%	—
(C) Other:		
(1) Soap flakes; soft soap ... ..	13%	—
(2) Blocks, bars, tablets or similar forms, not containing abrasive materials	10%	—
(3) Other:		
(a) In which the soap content predominates by weight	16%	—
(b) Other ... ..	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>34.02 Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:</b>		
(A) Products of the condensation of normal aliphatic alcohols containing eight or more carbon atoms in the molecule with epoxyalkanes or alkanediols, and preparations and mixtures containing not less than 90 per cent. by weight of such products	20%	—
(B) Other:		
(1) Consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters	—	—
(2) Other ... ..	10%	—
<b>34.03 Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70 per cent. or more by weight of petroleum oils or of oils obtained from bituminous minerals:</b>		
(A) Containing 50 per cent. or more by weight of siloxanes	8%	—
(B) Other:		
(1) Containing "light oil" as defined in paragraph (b) of the Special Note to Chapter 27	3%, in addition to any hydrocarbon oil duty	—
(2) Other ... ..	8%	—
<b>34.04 Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents:</b>		
(A) Consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters	—	—
(B) Other ... ..	8%	—
<b>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:</b>		
(A) Cleaning and washing pastes based on soap with added abrasives	16%	—
(B) Other ... ..	8%	—
<b>34.06 Candles, tapers, night-lights and the like...</b>	16%	—
<b>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, horse-shoe shapes, sticks and similar forms:</b>		
(A) Modelling pastes put up for children's amusement	17.5%	—
(B) Other ... ..	8%	—

## Chapter 35

*Albuminoidal Substances; Glues*

## Notes

1. This Chapter does not cover:

- (a) Protein substances put up as medicaments (heading No. 30.03); or  
 (b) Gelatin postcards and other products of the printing industry (Chapter 49).

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

Such products with a reducing sugar content exceeding 10 per cent. fall in heading No. 17.02.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>35.01 Casein, caseinates and other casein derivatives; casein glues:</b>		
(A) Casein glues ... ..	8%	—
(B) Other ... ..	10%	C — E 10%
<b>35.02 Albumins, albuminates and other albumin derivatives</b>	10%	—
<b>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:</b>		
(A) Gelatin derivatives; isinglass ...	8%	—
(B) Gelatin and glue ... ..	16%	—
<b>35.04 Peptones and other protein substances and their derivatives; hide powder, whether or not chromed</b>	8%	—
<b>35.05 Dextrins and dextrin glues; soluble or roasted starches; starch glues</b>	10%	—
<b>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 kilogramme:</b>		
(A) Put up for sale by retail in packages not exceeding a net weight of one kilogramme:		
(1) Stationery pastes and mucilages...	13%	—
(2) Other ... ..	16%	—
(B) Other:		
(1) Containing natural or synthetic rubber or containing synthetic resins (including silicones)	10%	—
(2) Other ... ..	16%	—

## 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, hexamine 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.

3. "Heavy oil" in subheading 36.08 (C) has the meaning given by Section 1(4) of the Hydrocarbon Oil (Customs and Excise) Act 1971 as for the time being in force.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
36.01 Propellent powders ... ..	8%	—
36.02 Prepared explosives, other than propellent powders	8%	—
36.03 Mining, blasting and safety fuses ... ..	16%	—
36.04 Percussion and detonating caps; igniters; detonators	16%	—
36.05 Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets):		
(A) Bengal matches ... ..	—	—
(B) Other ... ..	16%	—
36.06 Matches (excluding Bengal matches) ...	—	—
36.07 Ferro-cerium and other pyrophoric alloys in all forms:		
(A) In pieces weighing not more than 110 grammes	16%	—
(B) Other ... ..	8%	—
36.08 Other combustible preparations and products:		
(A) "Hydrocarbon oil" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Metaldehyde and hexamine ... ..	23%	—
(C) Firelighters containing heavy oil ...	8%, in addition to any hydrocarbon oil duty	—
(D) Other ... ..	8%	—

## 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.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>37.01</b> Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	16%	—
<b>37.02</b> Film in rolls, sensitised, unexposed, perforated or not:		
(A) Of a length of 12 feet or more ...	9%	C 6% E —
(B) Of a length less than 12 feet ...	16%	—
<b>37.03</b> Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	16%	—
<b>37.04</b> Sensitised plates and film, exposed but not developed, negative or positive	—	—
<b>37.05</b> 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 ... ..	8%	—
<b>37.06</b> Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>37.07 Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive:</b>		
(A) Negative film ... ..	—	—
(B) Positive film:		
(1) Film of a width of less than 35 millimetres, depicting only private and personal records of a kind not suitable for public commercial exhibition or sale	—	—
(2) 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	—	—
(3) Film of a width of 16 millimetres, bearing not more than one frame across the width, with double perforation but without sound track of any description	—	—
(4) Film, not falling within subheading (B) (1), (B) (2) or (B) (3) of this heading, with or without incorporated sound track, bearing not more than one frame across the width	£0·3540 per 100 linear feet	C £0·0790 per 100 linear feet E —
(5) Other ... ..	£0·3540 per 100 linear feet	C £0·0790 per 100 linear feet E —
	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	
<b>37.08 Chemical products and flash light materials, of a kind and in a form suitable for use in photography</b>	12%	—

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

(c) Medicaments (heading No. 30.03).

2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of 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);
- (f) Plasters specially prepared for use in dentistry; and
- (g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
38.01 Artificial graphite; colloidal graphite, other than suspensions in oil	8%	—
38.02 Animal black (for example, bone black and ivory black), including spent animal black	8%	—
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	17.5%	—
(B) Activated aluminium oxide ... ..	9%	—
(C) Other ... ..	8%	—
38.04 Ammoniacal gas liquors and spent oxide produced in coal gas purification	8%	—
38.05 Tall oil ... ..	8%	—
38.06 Concentrated sulphite lye ... ..	8%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>38.07</b> 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 oil" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Other ... ..	8%	—
<b>38.08</b> Rosin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils:		
(A) "Hydrocarbon oil" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Other:		
(1) Rosin and resin acids ... ..	—	—
(2) Disproportionated, hydrogenated, polymerised or oxidised rosin and resin acids	—	—
(3) Other ... ..	8%	—
<b>38.09</b> Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil	8%	—
<b>38.10</b> 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	6.5%	—
<b>38.11</b> 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	C { The rate applicable to the products when not put up as mentioned in this heading. E { —
(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 <i>at the full rate</i> to 17.5 per cent. or more of the value of the constituent	8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable on such constituents	
(2) Other ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
38.12 Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	8%	—
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	12.5%	—
(B) Other ... ..	8%	—
38.14 Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:		
(A) "Hydrocarbon oil" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) 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 at the full rate to 17.5 per cent. or more of the value of the constituent	8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable on such constituents	—
(C) Other ... ..	8%	—
38.15 Prepared rubber accelerators ... ..	23%	—
38.16 Prepared culture media for development of micro-organisms	8%	—
38.17 Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	8%	—
38.18 Composite solvents and thinners for varnishes and similar products:		
(A) "Hydrocarbon oil" as defined in paragraph (a) of the Special Note to Chapter 27	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>38.18 Composite solvents and thinners, etc.— contd.</b>		
(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 at the full rate to 17.5 per cent. or more of the value of the constituent:		
(a) Containing "light oil" as defined in paragraph (b) of the Special Note to Chapter 27	3% or such greater rate as is equal to the amount or aggregate amount by which the duty chargeable on such constituents exceeds 7%, in addition to any hydrocarbon oil duty	—
(b) Other ... ..	8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable on such constituents	—
(2) Other:		
(a) Containing "light oil" as defined in paragraph (b) of the Special Note to Chapter 27	3%, in addition to any hydrocarbon oil duty	—
(b) Other ... ..	8%	—
<b>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:</b>		
(A) "Hydrocarbon oil" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Getters and the like for vacuum tubes	23%	—
(C) Compounded extenders for paints ...	16%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>38.19 Chemical products and preparations of the chemical or allied industries, etc.—contd.</b>		
(D) Silicon alloys containing not less than 90 per cent. by weight of silicon; products containing more than 99.9 per cent. by weight of silicon:		
(1) Products containing more than 99.9 per cent. by weight of silicon	14%	—
(2) Other ... ..	—	—
(E) Products consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters	—	—
(F) Mixtures containing 50 per cent. or more by weight of siloxanes	8%	—
(G) Catalysts, containing platinum dispersed with alumina, or with alumina and silica, or with aluminium silicate, which contain by weight—	£0.2380 per kilogramme	—
not less than 0.10 per cent. nor more than 1.0 per cent. of platinum; and		
not less than 0.20 per cent. nor more than 8.0 per cent. of chlorine, or of fluorine, or of chlorine and fluorine together;		
and are in the form of rods, pellets, granules or spheres, having no axial dimension less than 0.075 centimetres nor more than 2.6 centimetres		
(H) Pearl essence containing 5 per cent. or more by weight of guanine	—	—
(I) 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 <i>at the full rate</i> to 17.5 per cent. or more of the value of the constituent	8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable on such constituents	—
(2) Other ... ..	8%	—

## SECTION VII

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

## Chapter 39

*Artificial Resins and Plastic Materials, Cellulose Esters and Ethers; Articles thereof*

## Notes

1. This Chapter does not cover:

- (a) Stamping foils of heading No. 32.09;
- (b) Artificial waxes (heading No. 34.04);
- (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
- (d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02;
- (e) Plaits, wickerwork or other articles falling within Chapter 46;
- (f) Goods falling within Section XI (textiles and textile articles);
- (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;
- (h) Imitation jewellery falling within heading No. 71.16;
- (i) Articles falling within Section XVI (machines and mechanical or electrical appliances);
- (k) Parts of aircraft or vehicles falling within Section XVII;
- (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
- (m) Articles falling within Chapter 91 (for example, clock or watch cases);
- (n) Musical instruments or parts thereof or other articles falling within Chapter 92;
- (o) Furniture and other articles of Chapter 94;
- (p) Brushes or other articles falling within Chapter 96;
- (q) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.

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

- (a) Artificial plastics including artificial resins;
- (b) Silicones;
- (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.

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

- (a) Liquid or pasty, including emulsions, dispersions and solutions (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, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use);
- (e) Waste and scrap.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>39.01</b> Condensation, polycondensation and poly-addition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, poly(allyl esters) and other unsaturated polyesters, silicones):		
(A) Melamine-formaldehyde ... ..	17.5%	—
(B) Phenoplast and aminoplast moulding powders and laminates	15%	—
(C) Consisting solely of polyethylene glycol ethers	—	—
(D) Other:		
(1) Solutions of alkyd resins (whether modified or not)	5%	—
(2) Other ... ..	10%	—
<b>39.02</b> Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, poly(vinyl chloride), poly(vinyl acetate), poly(vinyl chloroacetate) and other poly(vinyl derivatives), poly(acrylic derivatives), poly(methacrylic derivatives), coumarone-indene resins):		
(A) "Hydrocarbon oil" as defined in paragraph (a) of the Special Note to Chapter 27	—	—
(B) Other:		
(1) Copolymers solely of acrylonitrile with 5-vinyl-2-picoline and containing not less than 40 per cent. and not more than 60 per cent. by weight of acrylonitrile	—	—
(2) Other:		
(a) Strip not exceeding 100 millimetres in width coated with adhesive, other than strip suitable for use with embossing devices of subheading 98.07 (B)	14.5%	—
(b) Other ... ..	10%	—
<b>39.03</b> 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, but not including transparent wrapping:		
(1) Not plasticised or otherwise compounded	23%	—
(2) Other:		
(a) Waste and scrap ... ..	23%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>39.03 Regenerated cellulose, etc.—contd.</b>		
(A) Cellulose acetate, etc.—contd.		
(2) Other:—contd.		
(b) Photographic (including cinematograph) film base	£0.1278 per kilogramme or 10%, whichever is the greater	—
(c) Strip not exceeding 100 millimetres in width coated with adhesive	14.5%	—
(d) Other ... ..	£0.0826 per kilogramme or 10%, whichever is the greater	—
(B) Cellulose ethers, not plasticised or otherwise compounded	23%	—
(C) Cellulose nitrate (collodion cotton) ...	14%	—
(D) Transparent wrapping:		
(1) Of plasticised ethylcellulose, or of plasticised cellulose esters (other than cellulose acetate)	12.5%	—
(2) Of regenerated cellulose, of cellulose acetate or of other materials	16%	—
(E) Vulcanised fibre ... ..	10%	—
(F) Other:		
(1) Strip not exceeding 100 millimetres in width coated with adhesive	14.5%	—
(2) Other ... ..	10%	—
<b>39.04 Hardened proteins (for example, hardened casein and hardened gelatin)</b>	8%	—
<b>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)</b>	10%	—
<b>39.06 Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn:</b>		
(A) Heparin ... ..	17.5%	—
(B) Alpha-cellulose in powder form, having a residue on ignition of more than 0.15 per cent. by weight	—	—
(C) Alginic acid and its salts and esters ...	8%	—
(D) Other ... ..	10%	—
<b>39.07 Articles of materials of the kinds described in headings Nos. 39.01 to 39.06:</b>		
(A) Clock and watch glasses ... ..	23%	C 8.5% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>39.07 Articles of materials, etc.—<i>contd.</i></b>		
(B) Objects of personal adornment ...	17.5%	—
(C) Articles of apparel and clothing accessories	16%	—
(D) Lighting appliances and fittings ...	16%	—
(E) Bobbins, cones, cops, cores, spools and similar supports, of a kind used on textile machinery	16%	—
(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:		
(a) Of vulcanised fibre, hardened proteins or chemical derivatives of rubber	12%	—
(b) Of other materials ... ..	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, synthetic rubber, and factice derived from oils, and such substances reclaimed.

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

- (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric of heading No. 40.10); other elastic fabric or articles thereof;
- (b) Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
- (c) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:
  - (i) Weighing not more than one and a half kilogrammes per square metre; or
  - (ii) Weighing more than one and a half kilogrammes 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 and similar bonded yarn fabrics impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;
- (f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

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

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

- (a) Footwear or parts thereof falling within Chapter 64;
- (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;
- (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;
- (d) Articles falling within Chapter 90, 92, 94 or 96;
- (e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11); or
- (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

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

- (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.

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

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

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

- (a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be;
- (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or
- (c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 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 purpose of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex.

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 surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

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

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<i>I. Raw rubber</i>		
<b>40.01</b> Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanised natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums:		
<b>(A)</b> Natural rubber latex:		
(1) Mixtures of natural rubber latex and synthetic rubber latex	4%	—
(2) Other ... ..	—	—
<b>(B)</b> Natural rubber, balata, gutta-percha, and similar natural gums:		
(1) Natural rubber, balata in pieces not less than 50 millimetres thick, and gutta-percha	—	—
(2) Other ... ..	4%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
40.02 Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils	4%	—
40.03 Reclaimed rubber ... ..	8%	—
40.04 Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber	—	—
<i>II. Unvulcanised rubber</i>		
40.05 Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01 or 40.02; granules of unvulcanised natural or synthetic rubber compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch	5%	—
40.06 Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs):		
(A) Blocks and similar bulk forms; rods, tubes and profile shapes	5%	—
(B) Coated or impregnated thread of silk or man-made fibres	£0·0300 per lb. or 13%, whichever is the greater	C 85% of the full rate E —
(C) Other ... ..	10%	—
<i>III. Articles of unhardened vulcanised rubber</i>		
40.07 Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	8%	—
40.08 Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:		
(A) Plates, sheets and strip with a textile backing	17·5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>40.08 Plates, sheets, strip, etc.—<i>contd.</i></b>		
(B) Other ... ..	10%	—
<b>40.09 Piping and tubing, of unhardened vulcanised rubber</b>	5%	—
<b>40.10 Transmission, conveyor or elevator belts or belting, of vulcanised rubber:</b>		
(A) Containing more than 5 per cent. by weight of man-made fibres	17.5%	C 85% of the full rate
(B) Other ... ..	7.5%	E —
<b>40.11 Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:</b>		
(A) Suitable for motor vehicles ... ..	12%	C 8%
(B) Other ... ..	12%	E —
<b>40.12 Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber</b>	10%	—
<b>40.13 Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:</b>		
(A) Articles and accessories containing more than 25 per cent. by weight of man-made fibres, but not including gloves	12%	C 85% of the full rate
(B) Other ... ..	12%	E —
<b>40.14 Other articles of unhardened vulcanised rubber:</b>		
(A) Articles of stationery of the following types, viz. bands and erasers	7.5%	—
(B) Other ... ..	10%	—
<b>IV. Hardened rubber (ebonite and vulcanite); articles made thereof</b>		
<b>40.15 Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber</b>	5%	—
<b>40.16 Articles of hardened rubber (ebonite and vulcanite)</b>	10%	—

## SECTION VIII

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

## Chapter 41

*Raw Hides and Skins (other than Furskins) and Leather*

## Notes

1. This Chapter does not cover:

- (a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06);  
 (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or  
 (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins, with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout 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	Commonwealth (C) E.F.T.A. (E)
41.01 Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool	—	—
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, but not including wet blue chrome tanned leather	16%	—
(B) Other:		
(1) Dressed ... ..	12%	—
(2) Other ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>41.03 Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:</b>		
(A) Dressed:		
(1) Chrome tanned and coloured black, of a thickness not exceeding 0.20 millimetre	—	—
(2) Other ... ..	12%	—
(B) Other ... ..	8%	—
<b>41.04 Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:</b>		
(A) Dressed:		
(1) Glacé kid, being chrome tanned goat skin of smooth, polished finish	8%	—
(2) Other ... ..	12%	—
(B) Other ... ..	8%	—
<b>41.05 Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08</b>	8%	—
<b>41.06 Chamois-dressed leather ... ..</b>	12%	—
<b>41.07 Parchment-dressed leather ... ..</b>	12%	—
<b>41.08 Patent leather and imitation patent leather; metallised leather</b>	7.5%	—
<b>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</b>	—	—
<b>41.10 Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls</b>	5%	—

## Chapter 42

*Articles of Leather; Saddlery and Harness; Travel Goods, Handbags and Similar Containers; Articles of Animal Gut (other than Silk-Worm Gut)*

## Notes

1. This Chapter does not cover:

- (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05);
- (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04);
- (c) String or net bags of Section XI;
- (d) Articles falling within Chapter 64;
- (e) Headgear or parts thereof falling within Chapter 65;
- (f) Whips, riding-crops or other articles of heading No. 66.02;
- (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10);
- (h) Furniture or parts of furniture (Chapter 94);
- (i) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
42.01 Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	10%	—
42.02 Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric:		
(A) Women's handbags and pochettes of leather, material resembling leather, composition leather, artificial plastic sheeting or paperboard	£0.0750 each or 10%, whichever is the greater	—
(B) Other ... ..	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>42.03</b> 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	25%	—
(B) Other ... ..	20%	—
<b>42.04</b> 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)	7.5%	--
(B) Other ... ..	10%	--
<b>42.05</b> Other articles of leather or of composition leather	10%	--
<b>42.06</b> Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons	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) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

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

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

5. Throughout 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	Commonwealth (C) E.F.T.A. (E)
43.01 Raw furskins ... ..	—	—
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	20%	—
(B) Other ... ..	6%	—
43.03 Articles of furskin ... ..	20%	—
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;
- (i) Goods falling within Section XVII (for example, wheelwrights' wares);
- (k) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (l) Musical instruments or parts thereof (Chapter 92);
- (m) Parts of firearms (heading No. 93.06);
- (n) Furniture or parts thereof falling within Chapter 94;
- (o) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

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

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

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

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
44.01 Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	4%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>44.02</b> Wood charcoal (including shell and nut charcoal), agglomerated or not	5%	—
<b>44.03</b> Wood in the rough, whether or not stripped of its bark or merely roughed down:		
(A) Logs not exceeding 2.16 metres in length and 1.22 metres in girth at the narrower end and not being of ash	—	—
(B) Telegraph poles not less than 6.0 metres in length, not less than 127 millimetres in top diameter and not less than 152 millimetres in diameter 1.52 metres down from the butt end	—	—
(C) Other:		
(1) Of the following species, namely, species of <i>Acer</i> , <i>Betula</i> , <i>Fagus</i> , <i>Fraxinus</i> , <i>Juglans</i> , <i>Populus</i> , <i>Quercus</i> and <i>Ulmus</i> ; <i>Castanea sativa</i> ; <i>Eucalyptus diversicolor</i> ; <i>Eucalyptus marginata</i>	4%	—
(2) Other ... ..	—	—
<b>44.04</b> Wood, roughly squared or half-squared, but not further manufactured:		
(A) Of the following species, namely, species of <i>Acer</i> , <i>Betula</i> , <i>Fagus</i> , <i>Fraxinus</i> , <i>Juglans</i> , <i>Populus</i> , <i>Quercus</i> and <i>Ulmus</i> ; <i>Castanea sativa</i> ; <i>Eucalyptus diversicolor</i> ; <i>Eucalyptus marginata</i>	4%	—
(B) Other ... ..	—	—
<b>44.05</b> Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres:		
(A) Of the following species, namely, coniferous species; species of <i>Acer</i> , <i>Betula</i> , <i>Fagus</i> , <i>Fraxinus</i> , <i>Juglans</i> , <i>Populus</i> , <i>Quercus</i> and <i>Ulmus</i> ; <i>Castanea sativa</i> ; <i>Eucalyptus diversicolor</i> ; <i>Eucalyptus marginata</i> :		
(1) Feather-edged boards ... ..	6%	—
(2) Boxboards ... ..	5%	—
(3) Pencil slats:		
(a) Of incense cedar, not exceeding 191 millimetres in length and 77 millimetres in width	—	—
(b) Other ... ..	5%	—
(4) Other:		
(a) Of coniferous species ... ..	—	—
(b) Other ... ..	4%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>44.05 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres:—<i>contd.</i></b>		
(B) Other ... ..	—	—
<b>44.06 Wood paving blocks ... ..</b>	4%	—
<b>44.07 Railway or tramway sleepers of wood:</b>		
(A) Of coniferous species ... ..	—	—
(B) Other ... ..	5%	—
<b>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</b>	4%	—
<b>44.09 Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids:</b>		
(A) Hoopwood ... ..	5%	—
(B) Pulpwood, in the form of chips, with an uncompacted bulk density of not less than 160 kilogrammes per cubic metre when measured by a loose weight method using the apparatus described in British Standard 812: 1967, and of which not more than 5 per cent. by weight passes a sieve having a nominal width of aperture of 2.00 millimetres and imported in consignments of not less than 508 tonnes each	—	—
(C) Other ... ..	8%	—
<b>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</b>	5%	—
<b>44.11 Drawn wood; match splints; wooden pegs or pins for footwear</b>	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>44.12 Wood wool and wood flour:</b>		
(A) Wood wool ... ..	£1.3530 per tonne	—
(B) Wood flour ... ..	7.5%	—
<b>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:</b>		
(A) Hardwood flooring blocks, strips and friezes, planed and tongued and grooved, or planed and otherwise manufactured	15%	—
(B) Other ... ..	5%	—
<b>44.14 Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness not exceeding five millimetres; veneer sheets and sheets for plywood, of a thickness not exceeding five millimetres:</b>		
(A) Boxboards; veneer sheets and sheets for plywood	5%	—
(B) Pencil slats:		
(1) Of incense cedar, not exceeding 191 millimetres in length and 77 millimetres in width	—	—
(2) Other ... ..	5%	—
(C) Other:		
(1) Of coniferous species ... ..	—	—
(2) Other ... ..	5%	—
<b>44.15 Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry:</b>		
(A) Plywood, blockboard, laminboard and battenboard, containing no material other than wood and bonding material	5%	—
(B) Other ... ..	10%	—
<b>44.16 Cellular wood panels, whether or not faced with base metal</b>	10%	—
<b>44.17 "Improved" wood, in sheets, blocks or the like</b>	5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>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:</b>		
(A) Flaxboard ... ..	10%	—
(B) Other ... ..	18%	—
<b>44.19 Wooden beadings and mouldings, including moulded skirting and other moulded boards</b>	7.5%	—
<b>44.20 Wooden picture frames, photograph frames, mirror frames and the like:</b>		
(A) Carved ... ..	7.5%	—
(B) Other ... ..	10%	—
<b>44.21 Complete wooden packing cases, boxes, crates, drums and similar packings:</b>		
(A) Imported unassembled, and consisting of softwood boxboards not dove-tailed, morticed or tenoned at the ends	5%	—
(B) Other ... ..	8%	—
<b>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:</b>		
(A) Sections of cask-heads not dowel-holed or pegged, and cask-heads consisting of a single circular sheet of wood	5%	—
(B) Empty palm oil casks, assembled, with staves not less than 0.99 metre and not more than 1.12 metres in length and heads not less than 0.86 metre and not more than 1.02 metres in diameter, which have been used to contain palm oil	5%	—
(C) Used casks and barrels of oak, whether assembled or not; staves and heads, being parts of such casks and barrels	—	—
(D) Other ... ..	8%	—
<b>44.23 Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels):</b>		
(A) Hardwood parquet flooring panels, assembled	15%	—
(B) Other ... ..	7.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
44.24 Household utensils of wood ... ..	15%	—
44.25 Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:		
(A) Last blocks roughly shaped by sawing or turning but not further manu- factured	—	—
(B) Fork, shovel and spade handles of the box or ' D ' Type, whether riveted or not	—	—
(C) Other ... ..	10%	—
44.26 Spools, cops, bobbins, sewing thread reels and the like, of turned wood:		
(A) Sewing thread reels and reel blocks, not exceeding 127 millimetres in length and 64 millimetres in diameter, punched longitudinally	2.5%	—
(B) Other ... ..	8%	—
44.27 Standard lamps, table lamps and other lighting fittings, of wood; articles of furni- ture, 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 adorn- ment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood:		
(A) Beads and bead trimming; carved pictures and wall plaques	7.5%	—
(B) Caskets, cigarette boxes, trays, fruit bowls, ornaments (including statuettes and figures but not including candle- sticks) and other fancy articles of wood	15%	—
(C) Other ... ..	10%	—
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, 44.14 and 44.21, not dove-tailed, mor- tised or tenoned at the ends	5%	—
(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	5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>44.28 Other articles of wood:—<i>contd.</i></b>		
(D) Stems of turned ash, being straight lengths of not less than 0.45 metre and not more than 1.07 metres, of circular cross-section of diameter (uniform throughout the length) not less than 34 millimetres and not more than 43 millimetres, not further prepared or manufactured	5%	—
(E) Other ... ..	15%	—



## Chapter 45

*Cork and Articles of Cork*

## Notes

1. This Chapter does not cover:

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

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

(c) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
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)	5%	—
45.03 Articles of natural cork:		
(A) Discs not exceeding 31 millimetres in diameter nor 5 millimetres in thickness	—	—
(B) Stoppers containing no material other than natural cork, wax and adhesives	—	—
(C) Other:		
(1) Stoppers not containing metal, rubber or wood	5%	—
(2) Other ... ..	10%	—
45.04 Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:		
(A) Stoppers not containing metal, rubber or wood	5%	—
(B) Tiles, not exceeding 10 millimetres in thickness, and of which neither the length nor the width exceeds 331 millimetres, tongued and grooved and surface smoothed, but not further prepared or manufactured	5%	—
(C) Rectangular blocks, plates, sheets or strips, made wholly from cork	5%	—
(D) Other ... ..	10%	—

## 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	Commonwealth (C) E.F.T.A. (E)
46.01 Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	5%	—
46.02 Plaiting materials (other than products falling within heading No. 46.01) bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles:		
(A) Mats and matting, of rush, reed, straw or grass	2.5%	—
(B) Woven material and mats and matting, of raffia; straw envelopes for bottles	5%	—
(C) Other ... ..	10%	—
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) Mats and matting, of rush, reed, straw or grass	2.5%	—
(C) Other ... ..	10%	—

## SECTION X

## PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

## Chapter 47

*Paper-making Material*

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>47.01 Pulp derived by mechanical or chemical means from any fibrous vegetable material:</b>		
(A) Wood pulp; straw pulp, bleached; bagasse pulp; pulp of esparto, albardin grass or diss (vine-tie) grass; reed or rush pulp, bleached	—	—
(B) Bleached fibrous hydroxyethylated cotton linter pulp, which is insoluble in water and in which the ethylene oxide which is combined with the cotton linters amounts to not less than 1·2 per cent. and not more than 7·5 per cent. by weight of the finished product	—	—
(C) Other ... ..	5%	—
<b>47.02 Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making</b>	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 artificial 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);
- (i) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.07);
- (k) Metal foil backed with paper or paperboard (Section XV);
- (l) Perforated paper or paperboard for musical instruments (heading No. 92.10); or
- (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).

2. Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including 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	Commonwealth (C) E.F.T.A. (E)
<i>I. Paper and paperboard, in rolls or in sheets</i>		
<b>48.01 Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:</b>		
(A) Weighing more than 220 grammes per square metre:		
(1) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels	10%	—
(2) Strawboard, being board containing not less than 90 per cent. by weight of unbleached cereal straw pulp	12%	—
(3) Other ... ..	18%	—
(B) Weighing not more than 220 grammes per square metre:		
(1) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	10%	—
(2) Machine glazed paper (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	12%	—
(3) Other:		
(a) Tissue paper ... ..	15%	—
(b) Printing paper:		
(i) 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	—	—
(ii) Other ... ..	15%	—
(c) Writing or duplicating paper in sheets	15%	—
(d) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	—
(e) Other ... ..	18%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>48.02 Hand-made paper and paperboard:</b>		
(A) Writing or printing paper in sheets measuring more than 36 centimetres in either length or breadth	15%	—
(B) Tissue paper ... ..	15%	—
(C) Other ... ..	18%	—
<b>48.03 Parchment or greaseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets:</b>		
(A) Greaseproof paper and imitation greaseproof paper	12%	—
(B) Other ... ..	18%	—
<b>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:</b>		
(A) Weighing more than 220 grammes per square metre and, apart from adhesive, consisting wholly of strawboards containing not less than 90 per cent. by weight of unbleached cereal straw pulp	12%	—
(B) Other ... ..	18%	—
<b>48.05 Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:</b>		
(A) Of a weight when fully extended equivalent to not more than 220 grammes per square metre, not being corrugated with flat surface sheets:		
(1) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	10%	—
(2) Machine glazed paper (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	12%	—
(3) Other:		
(a) Tissue paper ... ..	15%	—
(b) Printing paper ... ..	15%	—
(c) Writing paper in sheets ...	15%	—
(d) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	—
(e) Greaseproof and imitation greaseproof paper	12%	—
(f) Other ... ..	18%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>48.05 Paper and paperboard, etc.—contd.</b>		
(B) Other:		
(1) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being corrugated with flat surface sheets	10%	—
(2) Other ... ..	18%	—
<b>48.06 Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets:</b>		
(A) Writing or duplicating paper in sheets	15%	—
(B) Printing paper ... ..	15%	—
(C) Other ... ..	18%	—
<b>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:</b>		
(A) Weighing not more than 220 grammes per square metre:		
(1) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre	10%	--
(2) Machine glazed paper (excluding paper comprised in subheading (1) above and fully bleached white poster paper)	12%	--
(3) Other:		
(a) Tissue paper ... ..	15%	—
(b) Printing paper ... ..	15%	—
(c) Writing or duplicating paper in sheets	15%	—
(d) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	—
(e) Greaseproof and imitation greaseproof paper	12%	—
(f) Other ... ..	18%	--
(B) Weighing more than 220 grammes per square metre:		
(1) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being composite board	10%	—
(2) Strawboard, being board containing not less than 90 per cent. by weight of unbleached cereal straw pulp	12%	—
(3) Other ... ..	18%	—
<b>48.08 Filter blocks, slabs and plates, of paper pulp</b>	18%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
48.09 Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	18%	—
<i>II. Paper and paperboard cut to size or shape and articles of paper or paperboard</i>		
48.10 Cigarette paper, cut to size, whether or not in the form of booklets or tubes	15%	—
48.11 Wallpaper and lincrusta; window transparencies of paper	10%	—
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	10%	—
48.13 Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	18%	—
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	15%	—
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 ... ..	18%	—
(2) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre, in strips, rolls or in square-cut or angle-cut sheets	10%	—
(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	12%	—
(4) Greaseproof and imitation greaseproof paper in strips, rolls or in square-cut or angle-cut sheets	12%	—
(5) Other:		
(a) Tissue paper in strips, rolls or rectangular sheets	15%	—
(b) Writing or printing paper in parallelograms of which all sides exceed 36 centimetres	15%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>48.15 Other paper and paperboard, etc.—contd.</b>		
(A) (5) Other:— <i>contd.</i>		
(c) Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp	15%	—
(d) Other ... ..	18%	—
(B) Weighing more than 220 grammes per square metre	18%	—
<b>48.16 Boxes, bags and other packing containers, of paper or paperboard</b>	12%	—
<b>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</b>	12%	—
<b>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:</b>		
(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:		
(1) Material the primary purpose of which is to stimulate travel outside the United Kingdom	—	—
(2) Other ... ..	12%	—
(D) Other ... ..	10%	—
<b>48.19 Paper or paperboard labels, whether or not printed or gummed</b>	18%	—
<b>48.20 Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)</b>	10%	—
<b>48.21 Other articles of paper pulp, paper, paperboard or cellulose wadding:</b>		
(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%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>48.21 Other articles of paper pulp, paper, paper-board or cellulose wadding:—<i>contd.</i></b>		
(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) Cards, tapes and other articles on which information has been recorded by means of perforated holes and which are for use in statistical and other machines (but not including articles for use in Jacquard and similar machines)	—	—
(F) Other ... ..	18%	—

## 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.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
49.01 Printed books, booklets, brochures, pamphlets and leaflets	—	—
49.02 Newspapers, journals and periodicals, whether or not illustrated	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
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 type-scripts	—	—
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 ... ..	10%	—
49.09 Picture postcards and pictorial greeting cards, printed, with or without trimmings:		
(A) Trade advertising material the primary purpose of which is to stimulate travel outside the United Kingdom	—	—
(B) Other ... ..	10%	—
49.10 Calendars of any kind, of paper or paper-board, including calendar blocks:		
(A) Trade advertising material:		
(1) Material the primary purpose of which is to stimulate travel outside the United Kingdom	—	—
(2) Other ... ..	7.5%	—
(B) Other ... ..	10%	—
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	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>49.11 Other printed matter, etc.—contd.</b>		
(A) Trade advertising material, etc.— <i>contd.</i>		
(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 2½ 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 ... ..	12%	—
(4) Printed parts of catalogues, lists, books, publications and documents	12%	—
(B) Less than full-size reproductions of articles falling within headings Nos. 49.01, 49.02, 49.03, 49.04, 49.05, 49.06, 49.07 or subheadings 49.09 (A), 49.10 (A) (1), 49.11 (A) (1), 49.11 (A) (2), 49.11 (C) (2) (a), 49.11 (C) (2) (b)	—	—
(C) Other:		
(1) Photographic prints:		
(a) Imported in a packet not exceeding 8 ounces in gross weight which does not form part of a larger consignment	—	—
(b) Other ... ..	5%	—
(2) Other printed matter:		
(a) Parts of books or booklets in the form of printed pictures or illustrations not bearing a text	—	—
(b) Printed documents, printed diagrams, and printed architectural, engineering and similar industrial designs or plans, not being trade advertising material	—	—
(c) Other ... ..	12%	—

## SECTION XI

## TEXTILES AND TEXTILE ARTICLES

## Notes

1. This Section does not cover:

- (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
- (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
- (c) Vegetable materials falling within Chapter 14;
- (d) Asbestos of heading No. 25.24 or articles of asbestos and other products of heading No. 68.13 or 68.14;
- (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
- (f) Sensitised textile fabric (heading No. 37.03);
- (g) Monofil of which any cross-sectional dimension exceeds 1 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, bonded fibre fabrics or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;
- (i) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No. 43.03 or 43.04;
- (k) Articles of textile materials falling within heading No. 42.01 or 42.02;
- (l) Products and articles of Chapter 48 (for example, cellulose wadding);
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;
- (n) Headgear or parts thereof falling within Chapter 65;
- (o) Hair nets (heading No. 65.05 or 67.04, as the case may be);
- (p) Goods falling within Chapter 67;
- (q) Abrasive-coated threads, cords or fabric (heading No. 68.06);
- (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles falling within Chapter 94 (furniture and bedding); or
- (t) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

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

- (a) Goods containing more than 10 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, of a weight exceeding 2 grammes per metre (18,000 denier);
- (b) Of man-made fibres (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, of which the length per kilogramme, multiplied by the number of constituent strands, is less than 7,000 metres;
  - (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 for the manufacture of man-made fibres (discontinuous), and multi-filament yarn without twist or with a twist of less than 5 turns per metre;
- (c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
- (d) Metallised yarn, not being yarn reinforced with metal; and
- (e) Chenille yarn and gimped yarn.

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

- (a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
  - (i) 200 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 lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 metres per kilogramme;
- (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;
- (e) 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 kilogramme, measured multiple; and
- (d) Single, multiple or cabled yarn of any textile material:
- (i) In cross-reeled hanks or skeins; or
- (ii) Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
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 and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets);
- (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;
- (d) Cut to size and having undergone a process of drawn thread work;
- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.
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*

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>50.01</b> Silk-worm cocoons suitable for reeling ...	—	—
<b>50.02</b> Raw silk (not thrown) ... ..	—	—
<b>50.03</b> 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) In which the textile material which predominates in weight is man-made fibre	10%	C 85% of the full rate E —
(b) Other ... ..	—	—
(2) Carded or combed:		
(a) Containing man-made fibres	10%	C 85% of the full rate E —
(b) Not containing man-made fibres	10%	—
<b>50.04</b> Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale:		
(A) Containing more than 50 per cent. by weight of man-made fibres	£0·0300 per lb. or 13%, whichever is the greater	C 85% of the full rate E —
(B) Other ... ..	13%	C 85% of the full rate E —
<b>50.05</b> Yarn spun from silk waste other than noil, not put up for retail sale:		
(A) Containing more than 50 per cent. by weight of man-made fibres	£0·0300 per lb. or 13%, whichever is the greater	C 85% of the full rate E —
(B) Other ... ..	13%	C 85% of the full rate E —
<b>50.06</b> Yarn spun from noil silk, not put up for retail sale:		
(A) Containing more than 50 per cent. by weight of man-made fibres	£0·0300 per lb. or 13%, whichever is the greater	C 85% of the full rate E —
(B) Other ... ..	13%	C 85% of the full rate E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>50.07 Silk yarn and yarn spun from noil or other waste silk, put up for retail sale:</b>		
(A) Containing more than 50 per cent. by weight of man-made fibres	£0.0300 per lb. or 13%, whichever is the greater	C 85% of the full rate E —
(B) Other ... ..	13%	C 85% of the full rate E —
<b>50.08 Silk-worm gut; imitation catgut of silk:</b>		
(A) Silk-worm gut ... ..	—	—
(B) Imitation catgut ... ..	£0.0300 per lb. or 13%, whichever is the greater	C 85% of the full rate E —
<b>50.09 Woven fabrics of silk or of waste silk other than noil:</b>		
(A) Containing more than 50 per cent. by weight of silk or of silk and man-made fibres	£0.0200 per square yard or 17.5%, whichever is the greater	C 85% of the full rate E —
(B) Other ... ..	17.5%	C 85% of the full rate E —
<b>50.10 Woven fabrics of noil silk:</b>		
(A) Containing more than 50 per cent. by weight of silk or of silk and man-made fibres	£0.0200 per square yard or 17.5%, whichever is the greater	C 85% of the full rate E —
(B) Other ... ..	17.5%	C 85% of the full rate E —

## 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 milligrammes 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	Commonwealth (C) E.F.T.A. (E)
51.01 Yarn of man-made fibres (continuous), not put up for retail sale	£0.0661 per kilogramme or 13%, whichever is the greater	C 85% of the full rate E —
51.02 Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials	£0.0661 per kilogramme or 13%, whichever is the greater	C 85% of the full rate E —
51.03 Yarn of man-made fibres (continuous), put up for retail sale	£0.0661 per kilogramme or 13%, whichever is the greater	C 85% of the full rate E —
51.04 Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02	£0.0200 per square yard or 17.5%, whichever is the greater	C 85% of the full rate E —

## Chapter 52

*Metallised Textiles*

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>52.01 Metallised yarn, being textile yarn spun with metal or covered with metal by any process:</b>		
(A) Containing silk or man-made fibres...	13%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	7.5%	—
<b>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:</b>		
(A) Containing silk or man-made fibres...	17.5%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	17.5%	—

## 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.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>53.01</b> Sheep's or lambs' wool, not carded or combed:		
(A) Raw, cleaned, scoured or carbonised, but not otherwise worked	—	—
(B) Other ... ..	5%	—
<b>53.02</b> 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 ... ..	—	—
(2) Other ... ..	5%	—
<b>53.03</b> Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	—	—
<b>53.04</b> Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)	5%	—
<b>53.05</b> Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:		
(A) Containing man-made fibres ...	10%	C 85% of the full rate
(B) Not containing man-made fibres ...	10%	E —
<b>53.06</b> Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale:		
(A) Containing silk or man-made fibres	13%	C 85% of the full rate
(B) Not containing silk or man-made fibres	7.5%	E —
<b>53.07</b> Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale:		
(A) Containing silk or man-made fibres	13%	C 85% of the full rate
(B) Not containing silk or man-made fibres	7.5%	E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>53.08 Yarn of fine animal hair (carded or combed), not put up for retail sale:</b>		
(A) Containing silk or man-made fibres	13%	C 85% of the full rate
(B) Not containing silk or man-made fibres	7.5%	E —
<b>53.09 Yarn of horsehair or of other coarse animal hair, not put up for retail sale:</b>		
(A) Containing silk or man-made fibres	13%	C 85% of the full rate
(B) Not containing silk or man-made fibres	7.5%	E —
<b>53.10 Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale:</b>		
(A) Containing silk or man-made fibres	13%	C 85% of the full rate
(B) Not containing silk or man-made fibres	7.5%	E —
<b>53.11 Woven fabrics of sheep's or lambs' wool or of fine animal hair:</b>		
(A) Containing silk or man-made fibres	17.5%	C 85% of the full rate
(B) Not containing silk or man-made fibres	17.5%	E —
<b>53.12 Woven fabrics of coarse animal hair other than horsehair:</b>		
(A) Containing silk or man-made fibres	17.5%	C 85% of the full rate
(B) Not containing silk or man-made fibres	17.5%	E —
<b>53.13 Woven fabrics of horsehair:</b>		
(A) Containing silk or man-made fibres	17.5%	C 85% of the full rate
(B) Not containing silk or man-made fibres	17.5%	E —

## Chapter 54

## Flax and Ramie

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>54.01 Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags):</b>		
(A) Flax, flax tow and flax waste, not hackled, carded or combed	—	—
(B) Other:		
(1) Containing man-made fibres ...	5%	C 85% of the full rate
(2) Not containing man-made fibres...	5%	E —
<b>54.02 Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags):</b>		
(A) Ramie, ramie noils and ramie waste, not carded or combed	—	—
(B) Other:		
(1) Containing man-made fibres ...	5%	C 85% of the full rate
(2) Not containing man-made fibres...	5%	E —
<b>54.03 Flax or ramie yarn, not put up for retail sale:</b>		
(A) Containing silk or man-made fibres...	13%	C 85% of the full rate
(B) Not containing silk or man-made fibres:		
(1) Of flax, polished or glazed ...	10%	—
(2) Other ... ..	7.5%	—
<b>54.04 Flax or ramie yarn, put up for retail sale:</b>		
(A) Containing silk or man-made fibres...	13%	C 85% of the full rate
(B) Not containing silk or man-made fibres:		
(1) Of flax, polished or glazed ...	10%	—
(2) Other ... ..	7.5%	—
<b>54.05 Woven fabrics of flax or of ramie:</b>		
(A) Containing silk or man-made fibres	17.5%	C 85% of the full rate
(B) Not containing silk or man-made fibres	17.5%	E —

## Chapter 55

## Cotton

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>55.01 Cotton, not carded or combed:</b>		
(A) Not bleached or dyed... ..	—	—
(B) Bleached or dyed ... ..	5%	—
<b>55.02 Cotton linters:</b>		
(A) Unbleached ... ..	—	—
(B) Bleached ... ..	5%	—
<b>55.03 Cotton waste (including pulled or garnetted rags), not carded or combed</b>	—	—
<b>55.04 Cotton, carded or combed:</b>		
(A) Containing man-made fibres ...	5%	C 85% of the full rate
(B) Not containing man-made fibres ...	5%	E —
<b>55.05 Cotton yarn, not put up for retail sale:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	13%	C 85% of the full rate
(B) Other ... ..	7.5%	E —
<b>55.06 Cotton yarn, put up for retail sale:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	13%	C 85% of the full rate
(B) Other ... ..	7.5%	E —
<b>55.07 Cotton gauze ... ..</b>	<b>25%</b>	<b>C 20%</b>
		<b>E —</b>
<b>55.08 Terry towelling and similar terry fabrics, of cotton</b>	<b>17.5%</b>	<b>C 85% of the full rate</b>
		<b>E —</b>
<b>55.09 Other woven fabrics of cotton ... ..</b>	<b>17.5%</b>	<b>C 85% of the full rate</b>
		<b>E —</b>



## 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 milligrammes 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 more than 2 grammes per metre (18,000 denier).

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

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>56.01 Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning:</b>		
<b>(A) Produced by a process mentioned in Note 1(a) to Chapter 51:</b>		
(1) Of copolymerised vinyl chloride and vinyl acetate, in lengths not exceeding 2 centimetres	—	—
(2) Other ... ..	£0.0551 per kilogramme	C 85% of the full rate E —
<b>(B) Produced by a process mentioned in Note 1(b) to Chapter 51:</b>		
(1) Of regenerated protein including casein	—	—
(2) Other ... ..	£0.0330 per kilogramme	C 85% of the full rate E —
<b>56.02 Continuous filament tow for the manufacture of man-made fibres (discontinuous):</b>		
<b>(A) Produced by a process mentioned in Note 1(a) to Chapter 51</b>	£0.0300 per lb. or 13%, whichever is the greater	C 85% of the full rate E —
<b>(B) Produced by a process mentioned in Note 1(b) to Chapter 51</b>	£0.0150 per lb.	C 85% of the full rate E —
<b>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</b>	10%	C 85% of the full rate E —
<b>56.04 Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning</b>	10%	C 85% of the full rate E —

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>56.05</b> Yarn of man-made fibres (discontinuous or waste), not put up for retail sale	£0·0300 per lb. or 13%, whichever is the greater	C 85% of the full rate E —
<b>56.06</b> Yarn of man-made fibres (discontinuous or waste), put up for retail sale	£0·0300 per lb. or 13%, whichever is the greater	C 85% of the full rate E —
<b>56.07</b> Woven fabrics of man-made fibres (discontinuous or waste)	£0·0200 per sq. yd. or 17·5%, whichever is the greater	C 85% of the full rate E —

## Chapter 57

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

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>57.01 True hemp (<i>Cannabis sativa</i>), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes):</b>		
(A) True hemp, tow and waste of true hemp, not carded or combed	—	—
(B) Other:		
(1) Containing man-made fibres ...	5%	C 85% of the full rate
(2) Not containing man-made fibres...	5%	E —
<b>57.02 Manila hemp (abaca) (<i>Musa textilis</i>), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes):</b>		
(A) Manila hemp, tow and waste of manila hemp, not carded or combed	—	—
(B) Other ... ..	5%	—
<b>57.03 Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes):</b>		
(A) Not carded or combed ... ..	—	—
(B) Other:		
(1) Containing man-made fibres ...	5%	C 85% of the full rate
(2) Not containing man-made fibres...	5%	E —
<b>57.04 Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes):</b>		
(A) Coir fibre ... ..	10%	—
(B) Other:		
(1) Not carded or combed ... ..	—	—
(2) Carded or combed:		
(a) Containing man-made fibres ...	5%	C 85% of the full rate
(b) Not containing man-made fibres	5%	E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>57.05 Yarn of true hemp:</b>		
(A) Containing man-made fibres ...	15%	C 85% of the full rate E —
(B) Not containing man-made fibres:		
(1) Polished or glazed... ..	15%	—
(2) Other ... ..	7.5%	—
<b>57.06 Yarn of jute or of other textile bast fibres of heading No. 57.03:</b>		
(A) Containing man-made fibres ...	15%	C 85% of the full rate E —
(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%	—
<b>57.07 Yarn of other vegetable textile fibres:</b>		
(A) Containing man-made fibres ...	15%	C 85% of the full rate E —
(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%	—
<b>57.08 Paper yarn ... ..</b>	10%	—
<b>57.09 Woven fabrics of true hemp:</b>		
(A) Containing man-made fibres ...	20%	C 15% E —
(B) Not containing man-made fibres ...	20%	—
<b>57.10 Woven fabrics of jute or of other textile bast fibres of heading No. 57.03:</b>		
(A) Containing man-made fibres ...	20%	C 15% E —
(B) Not containing man-made fibres ...	20%	—
<b>57.11 Woven fabrics of other vegetable textile fibres:</b>		
(A) Containing man-made fibres ...	20%	C 15% E —
(B) Not containing man-made fibres ...	20%	—
<b>57.12 Woven fabrics of paper yarn ... ..</b>	17.5%	—

## 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 selvages (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	Commonwealth (C) E.F.T.A. (E)
<b>58.01 Carpets, carpeting and rugs, knotted (made up or not):</b>		
(A) Hand-made:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	£0·2250 per sq. yd. exclusive of fringes or 20%, whichever is the greater	C 17% E —
(2) Other ... ..	£0·2250 per sq. yd. exclusive of fringes	—
(B) Other:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·0500 per sq. yd. exclusive of fringes or 30%, whichever is the greater	C 25% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>58.01 Carpets, carpeting and rugs, etc.—contd.</b>		
(B) Other:— <i>contd.</i>		
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·0500 per sq. yd. exclusive of fringes or 25%, whichever is the greater	C 21% E —
(3) Other ... ..	£0·0500 per sq. yd. exclusive of fringes or 17·5%, whichever is the greater	—
<b>58.02 Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):</b>		
(A) Coir mats and matting ... ..	20%	—
(B) Other:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·0500 per sq. yd. exclusive of fringes or 30%, whichever is the greater	C 25·5% E —
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·0500 per sq. yd. exclusive of fringes or 25%, whichever is the greater	C 21% E —
(3) Other ... ..	£0·0500 per sq. yd. exclusive of fringes or 17·5%, whichever is the greater	—
<b>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:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 85% of the full rate E —
(B) Other ... ..	20%	—
<b>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):</b>		
(A) Containing silk or man-made fibres	17·5%	C 85% of the full rate E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>58.04 Woven pile fabrics, etc.—<i>contd.</i></b>		
(B) Not containing silk or man-made fibres:		
(1) Containing more than 50 per cent. by weight of cotton	17.5%	C 85% of the full rate
(2) Other ... ..	17.5%	E —
<b>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:</b>		
(A) Containing silk or man-made fibres ...	17.5%	C 85% of the full rate
(B) Not containing silk or man-made fibres:		
(1) Containing more than 50 per cent. by weight of fibres falling within heading No. 57.03 or 57.04	17.5%	E —
(2) Other ... ..	17.5%	—
<b>58.06 Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size:</b>		
(A) Containing silk or man-made fibres...	17.5%	C 85% of the full rate
(B) Not containing silk or man-made fibres	17.5%	E —
<b>58.07 Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:</b>		
(A) Chenille yarn and gimped yarn:		
(1) Containing silk or man-made fibres	13%	C 85% of the full rate
(2) Not containing silk or man-made fibres	7.5%	E —
(B) Braids and ornamental trimmings in the piece:		
(1) Containing silk or man-made fibres	17.5%	C 85% of the full rate
(2) Not containing silk or man-made fibres	17.5%	E —
(C) Tassels, pompons and the like:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 85% of the full rate
(2) Other ... ..	20%	E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>58.08 Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:</b>		
(A) Knotted:		
(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	£0.0250 per sq. yd. or 22.5%, whichever is the greater	C 85% of the full rate E —
(b) Other ... ..	20%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	20%	E —
(B) Other:		
(1) Containing silk or man-made fibres	20%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	20%	E —
<b>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:</b>		
(A) Containing silk or man-made fibres	20%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres	20%	E —
<b>58.10 Embroidery, in the piece, in strips or in motifs:</b>		
(A) Containing silk or man-made fibres	20%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	20%	C 85% of the full rate E —
(2) Other ... ..	20%	E —



## 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. (A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded).

It does not, however, cover:

(a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of seven millimetres, at a temperature between 15° and 30°C (usually Chapter 39); or

(c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).

(B) Heading No. 59.12 does not apply to:

(a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;

(b) Fabrics painted with designs (other than theatrical scenery, studio backcloths and the like);

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

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

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

(a) Textile fabrics impregnated, coated, covered or laminated with rubber:

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

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

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

(c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.

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

(a) Transmission, conveyor or elevator belting of a thickness of less than 3 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	Commonwealth (C) E.F.T.A. (E)
<b>59.01 Wadding and articles of wadding; textile flock and dust and mill neps:</b>		
(A) Textile flock and dust:		
(1) Containing man-made fibres ...	£0.0150 per lb. of man-made fibres	C 85% of the full rate E —
(2) Not containing man-made fibres...	—	—
(B) Other:		
(1) Containing man-made fibres ...	15%	C 85% of the full rate E —
(2) Not containing man-made fibres...	5%	—
<b>59.02 Felt and articles of felt, whether or not impregnated or coated:</b>		
(A) Felt, not made up:		
(1) Containing man-made fibres ...	17.5%	C 85% of the full rate E —
(2) Not containing man-made fibres...	17.5%	—
(B) Articles of felt:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 85% of the full rate E —
(2) Other ... ..	20%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>59.03 Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated:</b>		
(A) Bonded fibre fabrics and similar bonded yarn fabrics, not made up:		
(1) Containing man-made fibres ...	17·5%	C 85% of the full rate E —
(2) Not containing man-made fibres...	17·5%	—
(B) Articles of bonded fibre fabrics or of similar bonded yarn fabrics:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 85% of the full rate E —
(2) Other ... ..	20%	—
<b>59.04 Twine, cordage, ropes and cables, plaited or not:</b>		
(A) Containing silk or man-made fibres:		
(1) Multiple, cabled or plaited ...	20%	C 85% of the full rate E —
(2) Other ... ..	15%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Of paper yarn, cotton, flax, ramie or coir	10%	—
(2) Of true hemp:		
(a) If singles, not polished or glazed	7·5%	—
(b) Otherwise ... ..	15%	—
(3) Other ... ..	15%	—
<b>59.05 Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:</b>		
(A) Nets, including made up fishing nets:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	30%	C 85% of the full rate E —
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	25%	C 85% of the full rate E —
(3) Other ... ..	20%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>59.05 Nets and netting made of twine, etc.—contd.</b>		
(B) Netting:		
(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	£0.0250 per sq. yd. or 22.5%, whichever is the greater	C 85% of the full rate E —
(b) Other ... ..	20%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	20%	—
<b>59.06 Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	25%	C 85% of the full rate E —
(B) Other ... ..	20%	—
<b>59.07 Textile fabrics coated with gum or amyloseous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:</b>		
(A) Containing silk or man-made fibres	17.5%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	17.5%	C 85% of the full rate E —
(2) Other ... ..	17.5%	—
<b>59.08 Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials:</b>		
(A) Containing silk or man-made fibres	17.5%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	17.5%	C 85% of the full rate E —
(2) Other ... ..	17.5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>59.09 Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil:</b>		
(A) Containing silk or man-made fibres	17.5%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	17.5%	C 85% of the full rate E —
(2) Other ... ..	17.5%	—
<b>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</b>	10%	—
<b>59.11 Rubberised textile fabrics, other than rubberised knitted or crocheted goods:</b>		
(A) Containing silk or man-made fibres	17.5%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	17.5%	C 85% of the full rate E —
(2) Other ... ..	17.5%	—
<b>59.12 Textile fabrics otherwise impregnated or coated; painted textile fabrics being theatrical scenery, studio back-cloths or the like:</b>		
(A) Fabrics:		
(1) Containing silk or man-made fibres	17.5%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres:		
(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	17.5%	C 85% of the full rate E —
(b) Other ... ..	17.5%	—
(B) Theatrical scenery, studio back-cloths or the like	17.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>59.13 Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:</b>		
(A) Containing silk or man-made fibres	17.5%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Woven fabric containing more than 50 per cent. by weight of cotton	17.5%	C 85% of the full rate E —
(2) Other ... ..	17.5%	E —
<b>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:</b>		
(A) Containing man-made fibres... ..	17.5%	C 85% of the full rate E —
(B) Not containing man-made fibres:		
(1) Of woven fabric containing more than 50 per cent. by weight of cotton	17.5%	C 85% of the full rate E —
(2) Other ... ..	17.5%	E —
<b>59.15 Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	17.5%	C 85% of the full rate E —
(B) Other:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	17.5%	C 85% of the full rate E —
(2) Other ... ..	17.5%	E —
<b>59.16 Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	17.5%	C 85% of the full rate E —
(B) Other:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	14%	C 85% of the full rate E —
(2) Other ... ..	14%	E —

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>59.17 Textile products and textile articles, of a kind commonly used in machinery or plant:</b>		
(A) Bolting cloth, not treated or operated upon, containing no other fibre than silk	—	—
(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	6%	—
(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	17.5%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	17.5%	—
(D) Other:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 85% of the full rate E —
(2) Other:		
(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the total textile fabric content	20%	C 85% of the full rate E —
(b) Other ... ..	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 knitted or crocheted articles and to parts thereof:

- (a) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length;
- (b) Made up, by sewing or otherwise.

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

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

5. For the purposes of this Chapter:

- (a) "Elastic" means consisting of textile materials combined with rubber threads; and
- (b) "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>60.01</b> 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) Containing silk or man-made fibres	20%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	20%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>60.01 Knitted or crocheted fabric, etc.—contd.</b>		
(B) Other fabric:		
(1) Containing silk or man-made fibres:		
(a) Exceeding 30 centimetres in width and containing more than 50 per cent. by weight of silk, of man-made fibres, or of both together	£0·0200 per sq. yd. or 17·5%, whichever is the greater	C 85% of the full rate E —
(b) Other ... ..	17·5%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	17·5%	E —
<b>60.02 Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·2500 per lb. or 25%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(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)	£0·1250 per lb. or 25%, whichever is the greater	C £0·1100 per lb. or 20%, whichever is the greater E —
(2) Other ... ..	£0·1250 per lb. or 22·5%, whichever is the greater	C £0·1100 per lb. or 20%, whichever is the greater E —
(C) Other:		
(1) Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)	25%	—
(2) Other ... ..	20%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>60.03 Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·3000 per dozen pairs or 25%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(C) Other ... ..	20%	—
<b>60.04 Under garments, knitted or crocheted, not elastic nor rubberised:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·2500 per lb. or 20%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(C) Other ... ..	20%	—
<b>60.05 Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:</b>		
(A) Articles of apparel:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·2500 per lb. or 20%, whichever is the greater	C 90% of the full rate E —
(2) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(3) Other ... ..	20%	—
(B) Other articles:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(2) Other ... ..	20%	—
<b>60.06 Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings):</b>		
(A) Fabric:		
(1) Containing silk or man-made fibres	17·5%	C 85% of the full rate E —
(2) Not containing silk or man-made fibres	17·5%	—
(B) Made-up articles:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 85% of the full rate E —
(2) Other ... ..	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 to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>61.01 Men's and boys' outer garments:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0.2500 per lb. or 20%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(C) Other:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the garment	20%	C 85% of the full rate E —
(2) Other ... ..	20%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>61.02 Women's, girls' and infants' outer garments:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·2500 per lb. or 20%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(C) Other:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the garment	20%	C 85% of the full rate E —
(2) Other ... ..	20%	—
<b>61.03 Men's and boys' under garments, including collars, shirt fronts and cuffs:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·2500 per lb. or 20%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(C) Other:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the garment	20%	C 85% of the full rate E —
(2) Other ... ..	20%	—
<b>61.04 Women's, girls' and infants' under garments:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·2500 per lb. or 20%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(C) Other:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the garment	20%	C 85% of the full rate E —
(2) Other ... ..	20%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>61.05 Handkerchiefs:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·2500 per lb. or 20%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·1250 per lb. or 20%, whichever is the greater	C £0·1100 per lb. or 18%, whichever is the greater E —
(C) Other:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article	£0·0750 per lb. or 20%, whichever is the greater	C 85% of the full rate E —
(2) Other ... ..	£0·0750 per lb. or 20%, whichever is the greater	E —
<b>61.06 Shawls, scarves, mufflers, mantillas, veils and the like:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·2500 per lb. or 20%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(C) Other:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article	20%	C 85% of the full rate E —
(2) Other ... ..	20%	E —
<b>61.07 Ties, bow ties and cravats:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·2500 per lb. or 20%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(C) Other:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article	20%	C 85% of the full rate E —
(2) Other ... ..	20%	E —
<b>61.08 Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·2500 per lb. or 20%, whichever is the greater	C 90% of the full rate E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>61.08 Collars, etc.—contd.</b>		
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(C) Other:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article	20%	C 85% of the full rate E —
(2) Other ... ..	20%	—
<b>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:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0.2500 per lb. or 20%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(C) Other:		
(1) Corsets and similar body-supporting under garments and brassières not containing embroidery, net, lace or material resembling lace:		
(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the garment	15%	C 85% of the full rate E —
(b) Other ... ..	15%	—
(2) Other:		
(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article	20%	C 85% of the full rate E —
(b) Other ... ..	20%	—
<b>61.10 Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0.2500 per lb. or 25%, whichever is the greater	C 90% of the full rate E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>61.10 Gloves, etc.—contd.</b>		
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together:		
(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)	£0·1250 per lb. or 25%, whichever is the greater	C £0·1100 per lb. or 20%, whichever is the greater E —
(2) Other ... ..	£0·1250 per lb. or 22·5%, whichever is the greater	C £0·1100 per lb. or 20%, whichever is the greater E —
(C) Other:		
(1) Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only):		
(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article	25%	C 85% of the full rate E —
(b) Other ... ..	25%	—
(2) Other ... ..	20%	—
<b>61.11 Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets):</b>		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	£0·2500 per lb. or 20%, whichever is the greater	C 90% of the full rate E —
(B) Containing more than 5 per cent. but not more than 20 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(C) Other:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article	20%	C 85% of the full rate E —
(2) Other ... ..	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 or similar bonded yarn fabrics) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.

2. The headings of this Chapter do not cover:

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

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

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>62.01 Travelling rugs and blankets:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 17% E —
(B) Other:		
(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article	20%	C 85% of the full rate E —
(2) Other ... ..	20%	—
<b>62.02 Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 17% E —
(B) Other:		
(1) Bedspreads, quilts, sheets, pillow cases, bolster cases, mattress cases, and face, hand and bath towels, wholly of cotton and not containing embroidery, net, lace or material resembling lace	17.5%	C 85% of the full rate E —
(2) Other:		
(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article	20%	C 85% of the full rate E —
(b) Other ... ..	20%	—
<b>62.03 Sacks and bags, of a kind used for the packing of goods:</b>		
(A) Used sacks and bags containing 85 per cent. or more by weight of jute	—	—
(B) Other:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	25%	C 85% of the full rate E —



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>62.03 Sacks, etc.—contd.</b>		
<b>(B) Other:—contd.</b>		
<b>(2) Other:</b>		
<b>(a) 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</b>	17.5%	—
<b>(b) Other ... ..</b>	20%	—
<b>62.04 Tarpaulins, sails, awnings, sunblinds, tents and camping goods:</b>		
<b>(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together</b>	20%	C 85% of the full rate E —
<b>(B) Other:</b>		
<b>(1) Tent roofs, each of a weight of not less than two tons</b>	—	—
<b>(2) Other:</b>		
<b>(a) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article</b>	20%	C 85% of the full rate E —
<b>(b) Other ... ..</b>	20%	—
<b>62.05 Other made up textile articles (including dress patterns):</b>		
<b>(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together</b>	20%	C 90% of the full rate E —
<b>(B) Other:</b>		
<b>(1) Containing woven fabric of which the cotton content exceeds 50 per cent. by weight of the article</b>	20%	C 85% of the full rate E —
<b>(2) Other ... ..</b>	20%	—

## Chapter 63

*Old Clothing and Other Textile Articles; Rags*

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>63.01</b> 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	C { The rates applicable to the goods when new E {
<b>63.02</b> Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables: (A) Containing more than 55 per cent. by weight of man-made fibres	10%	C 85% of the full rate E —
(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 or similar bonded yarn fabrics) (heading No. 62.05);
- (b) Old footwear falling within heading No. 63.01;
- (c) Articles of asbestos (heading No. 68.13);
- (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
- (e) Toys and skating boots with skates attached (Chapter 97).

2. For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.

3. For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>64.01 Footwear with outer soles and uppers of rubber or artificial plastic material:</b>		
(A) If made to cover the ankle:		
(1) Of a length (front of sole to heel tip) exceeding 11 inches	£0·2000 per pair	—
(2) Other ... ..	£0·0750 per pair	—
(B) If not made to cover the ankle:		
(1) Of a length (front of sole to heel tip) exceeding 9½ inches	£0·0500 per pair	—
(2) Other ... ..	£0·0400 per pair	—
<b>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:</b>		
(A) With outer soles of rubber or artificial plastic material and uppers of material other than leather:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	10%	C 9% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>64.02 Footwear with outer soles of leather, etc.—contd.</b>		
(A) With outer soles of rubber, etc.—contd.		
(2) Other:		
(a) If made to cover the ankle:		
(i) Of a length (front of sole to heel tip) exceeding 11 inches	£0·2000 per pair	—
(ii) Other ... ..	£0·0750 per pair	—
(b) If not made to cover the ankle:		
(i) Of a length (front of sole to heel tip) exceeding 9½ inches	£0·0500 per pair	—
(ii) Other ... ..	£0·0400 per pair	—
(B) Other:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together:		
(a) Women's ... ..	£0·0750 per pair or 10%, whichever is the greater	C 9% E —
(b) Other ... ..	10%	C 9% E —
(2) Other:		
(a) Women's ... ..	£0·0750 per pair or 5%, whichever is the greater	—
(b) Men's ... ..	7·5%	—
(c) Other ... ..	10%	—
<b>64.03 Footwear with outer soles of wood or cork:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Women's ... ..	£0·0750 per pair or 10%, whichever is the greater	C 9% E —
(2) Other ... ..	10%	C 9% E —
(B) Other:		
(1) Women's ... ..	£0·0750 per pair or 5%, whichever is the greater	—
(2) Men's ... ..	7·5%	—
(3) Other ... ..	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>64.04 Footwear with outer soles of other materials:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Women's ... ..	£0·0750 per pair or 10%, whichever is the greater	C 9% E —
(2) Other ... ..	10%	C 9% E —
(B) Other:		
(1) Women's ... ..	£0·0750 per pair or 5%, whichever is the greater	—
(2) Men's ... ..	7·5%	—
(3) Other ... ..	10%	—
<b>64.05 Parts of footwear, removable in-soles, hose protectors and heel cushions of any material except metal:</b>		
(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:		
(1) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	10%	C 9% E —
(2) Other ... ..	10%	—
<b>64.06 Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof</b>	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	Commonwealth (C) E.F.T.A. (E)
<b>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:</b>		
(A) Hat-forms and cone-shaped hat bodies:		
(1) Containing silk or man-made fibres	17.5%	C 15% E —
(2) Not containing silk or man-made fibres	15%	—
(B) Other:		
(1) Containing silk or man-made fibres	17.5%	C 10.5% E —
(2) Not containing silk or man-made fibres	17.5%	—
<b>65.02 Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims:</b>		
(A) Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02)	17.5%	C 85% of the full rate E —
(B) Not containing silk or man-made fibres:		
(1) Wholly of unspun buntal fibre ...	5%	—
(2) Other ... ..	7.5%	—
<b>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:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together:		
(1) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	20%	C 18% E —
(2) Other ... ..	17.5%	C 10.5% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>65.03 Felt hats and other felt headgear, etc.</b> — <i>contd.</i>		
(B) Other:		
(1) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	20%	—
(2) Other ... ..	17.5%	—
<b>65.04 Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together:		
(1) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	20%	C 18% E —
(2) Other ... ..	17.5%	C 85% of the full rate E —
(B) Other:		
(1) Wholly of unspun buntal fibre, not lined, trimmed or decorated in any manner	5%	—
(2) Other:		
(a) Lined or trimmed or decorated in any manner or with edges which have been cut to shape, hemmed or bound	20%	—
(b) Other ... ..	7.5%	—
<b>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:</b>		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 18% E —
(B) Other ... ..	20%	—
<b>65.06 Other headgear, whether or not lined or trimmed:</b>		
(A) Bathing caps of rubber ... ..	10%	—
(B) Other headgear ... ..	20%	—
<b>65.07 Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear</b>	17.5%	—

## 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	Commonwealth (C) E.F.T.A. (E)
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	20%	C 17% E —
(B) Other ... ..	20%	—
66.02 Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like	10%	—
66.03 Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	10%	—



## 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.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>67.01</b> 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)	10%	—
<b>67.02</b> 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	21%	C 17.5% E —
(B) Other ... ..	12.5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>67.03</b> Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like	5%	—
<b>67.04</b> 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)	10%	—
<b>67.05</b> Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material	10%	—

## 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);
- (i) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Articles falling within heading No. 95.07;
- (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
- (m) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates); or
- (n) Works of art, collectors' pieces or antiques (Chapter 99).

2. In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings Nos. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked; it is, however, to be taken not to apply to slate.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>68.01 Road and paving setts, curbs and flagstones, of natural stone (except slate):</b>		
(A) Granite flagstones ... ..	25%	—
(B) Other ... ..	10%	—
<b>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:</b>		
(A) Granite, and articles thereof:		
(1) Blocks in the form of rough cylinders, not less than 18 feet in length and not less than 28 inches in diameter, not further worked than scabbled	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>68.02 Worked monumental or building stone, etc.—<i>contd.</i></b>		
(A) Granite, and articles thereof:— <i>contd.</i>		
(2) Planed, or sawn and planed, on one or two sides only, but not further worked	15%	—
(3) 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	10%	—
(4) Other ... ..	25%	—
(B) Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more, and articles thereof:		
(1) Tiles of which no side exceeds 2 feet in length; mosaic cubes	10%	—
(2) Other:		
(a) Sawn but not otherwise worked (apart from being roughly split or roughly squared)	5%	—
(b) Other ... ..	15%	—
(C) Other ... ..	7.5%	—
<b>68.03 Worked slate and articles of slate, including articles of agglomerated slate</b>	5%	—
<b>68.04 Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery</b>	7%	—
<b>68.05 Hand polishing stones, whetstones, oil stones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery</b>	7%	—
<b>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</b>	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>68.07</b> 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	5%	—
<b>68.08</b> Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch):		
(A) Pipes, couplings and pipe-fittings containing not less than 20 per cent. by weight of vegetable fibre and not less than 50 per cent. by weight of the asphalt or similar material	10%	—
(B) Other ... ..	5%	—
<b>68.09</b> 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	10%	—
<b>68.10</b> Articles of plastering material ... ..	5%	—
<b>68.11</b> Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not	5%	—
<b>68.12</b> Articles of asbestos-cement, of cellulose fibre-cement or the like	7.5%	—
<b>68.13</b> 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) Clothing and parts thereof ... ..	10%	—
(B) Other ... ..	7.5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>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:</b>		
<b>(A) Unmounted linings suitable for brakes, clutches and other parts of motor vehicles</b>	12%	C 8% E —
<b>(B) Other ... ..</b>	7.5%	—
<b>68.15 Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium)</b>	10%	—
<b>68.16 Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included</b>	5%	—

## Chapter 69

*Ceramic Products*

## Notes

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

2. This Chapter does not cover:

- (a) Goods falling within Chapter 71 (for example, imitation jewellery);
- (b) Cermets falling within heading No. 81.04;
- (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
- (d) Artificial teeth (heading No. 90.19);
- (e) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
- (g) Smoking pipes, buttons or other articles falling within Chapter 98; or
- (h) Original statuary, collectors' pieces or antiques (Chapter 99).

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<i>I. Heat-insulating and refractory goods</i>		
<b>69.01</b> Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite):		
(A) Bricks and blocks ... ..	4%	—
(B) Other ... ..	10%	—
<b>69.02</b> Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01	5%	—
<b>69.03</b> 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 ... ..	17%	—
(B) Other ... ..	5%	—
<i>II. Other ceramic products</i>		
<b>69.04</b> Building bricks (including flooring blocks, support or filler tiles and the like)	5%	—
<b>69.05</b> Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments:		
(A) Roofing tiles ... ..	6%	—
(B) Other ... ..	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
69.06 Piping, conduits and guttering (including angles, bends and similar fittings)	10%	—
69.07 Unglazed setts, flags and paving, hearth and wall tiles	7.5%	—
69.08 Glazed setts, flags and paving, hearth and wall tiles:		
(A) All white, flat, rectangular, not figured or embossed	£0.1345 per square metre	—
(B) Other ... ..	£0.1345 per square metre or 15%, whichever is the greater	—
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 ... ..	17%	—
(B) Other ... ..	10%	—
69.10 Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	12.5%	—
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	12.5%	—
(B) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following:	£1.2302 per 100 kilogrammes	—
Cups (including mugs and beakers)		
Saucers and plates		
Teapots and coffee pots		
Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets		
Cooking utensils and kitchen ware		
(C) Washstand utensils and chamber pots	£1.2302 per 100 kilogrammes	—
(D) Other ... ..	£8.8578 per 100 kilogrammes	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>69.12 Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:</b>		
(A) Fireproof non-vitrified earthenware cooking utensils	14%	—
(B) Articles designed for fixing to or setting in the wall	12.5%	—
(C) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following:	£1.2302 per 100 kilogrammes	—
Cups (including mugs and beakers)		
Saucers and plates		
Teapots and coffee pots		
Sets of articles of the kinds commonly known as morning sets, dinner sets, hors d'oeuvre sets, tea sets and coffee sets, and articles designed as parts of such sets		
Cooking utensils, not comprised in subheading (A) above, and kitchen ware		
(D) Washstand utensils and chamber pots	£1.2302 per 100 kilogrammes	—
(E) Other ... ..	£8.8578 per 100 kilogrammes	—
<b>69.13 Statuettes and other ornaments, and articles of personal adornment; articles of furniture:</b>		
(A) Statuettes and other ornaments ...	£8.8578 per 100 kilogrammes	—
(B) Other ... ..	10%	—
<b>69.14 Other articles</b> ... ..	10%	—

## Chapter 70

*Glass and Glassware*

## Notes

1. This Chapter does not cover:
- (a) Ceramic enamels (heading No. 32.08);
  - (b) Goods falling within Chapter 71 (for example, imitation jewellery);
  - (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
  - (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;
  - (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97); or
  - (f) Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.
2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.
3. For the purposes of heading No. 70.20, the expression "wool" means:
- (a) Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60 per cent. by weight;
  - (b) Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60 per cent. but with an alkaline oxide ( $\text{K}_2\text{O}$  and/or  $\text{Na}_2\text{O}$ ) content of more than 5 per cent. by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content of more than 2 per cent. by weight.
- Mineral wools which do not comply with the above specifications fall in heading No. 68.07.
4. 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	Commonwealth (C) E.F.T.A. (E)
70.01 Waste glass (cullet); glass in the mass (excluding optical glass)	5%	—
70.02 Glass of the variety known as "enamel" glass, in the mass, rods and tubes	10%	—
70.03 Glass in balls, rods and tubes, unworked (not being optical glass):		
(A) Balls ... ..	5%	—
(B) Other ... ..	15%	—
70.04 Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles	7.5%	—
70.05 Unworked drawn or blown glass (including flashed glass), in rectangles	7.5%	—
70.06 Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked	7.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>70.07</b> 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	7.5%	—
<b>70.08</b> Safety glass consisting of toughened or laminated glass, shaped or not:		
(A) In sizes and shapes ready for incorporation in motor vehicles	10%	C 7% E —
(B) Other ... ..	10%	—
<b>70.09</b> Glass mirrors (including rear-view mirrors), unframed, framed or backed:		
(A) Suitable for motor vehicles ... ..	15%	C 10% E —
(B) Other ... ..	10%	—
<b>70.10</b> 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	12.5%	—
<b>70.11</b> Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like:		
(A) For filament lamps ... ..	5%	—
(B) For mercury arc rectifiers of the mercury pool cathode type	5%	—
(C) Other ... ..	12.5%	—
<b>70.12</b> Glass inners for vacuum flasks or for other vacuum vessels	15%	—
<b>70.13</b> 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) Cooking utensils, kitchen and tableware, of glass-ceramic, being a crystalline ceramic material made from glass	£1.2302 per 100 kilogrammes	—
(B) Other ... ..	15.5%	—
<b>70.14</b> Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass:		
(A) Optical elements ... ..	20%	—
(B) Other ... ..	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>70.15</b> 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 ... ..	17%	C 11% E —
(B) Other ... ..	5%	—
<b>70.16</b> Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms	5%	—
<b>70.17</b> Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules	17%	—
<b>70.18</b> Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	20%	—
<b>70.19</b> 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 ... ..	12.5%	—
(B) Articles of glassware made from the goods within subheading (A) above:		
(1) Bead trimmings ... ..	7.5%	—
(2) Other ... ..	12.5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>70.19 Glass beads, etc.—<i>contd.</i></b>		
(C) Ornaments and other fancy articles of lamp-worked glass	12·5%	—
(D) Other ... ..	5%	—
<b>70.20 Glass fibre (including wool), yarns, fabrics, and articles made therefrom</b>	10%	—
<b>70.21 Other articles of glass:</b>		
(A) Face plates, cones or necks, being parts of glass envelopes for cathode ray tubes	12·5%	—
(B) Other ... ..	10%	—

## 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;
  - (i) 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 " means iridium, osmium, palladium, rhodium and ruthenium.

5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2 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	Commonwealth (C) E.F.T.A. (E)
<i>I. Pearls and precious and semi-precious stones</i>		
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	10%	—
(B) Piezo-electric quartz in the form of plates, bars or rods	5%	—
(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	5%	—
(B) Other ... ..	—	—
71.04 Dust and powder of natural or synthetic precious or semi-precious stones	—	—
<i>II. Precious metals and rolled precious metals, unwrought, unworked or semi-manufactured</i>		
71.05 Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:		
(A) Silver bullion ... ..	—	—
(B) Other ... ..	5%	—
71.06 Rolled silver, unworked or semi-manufactured	5%	—
71.07 Gold, including platinum-plated gold, unwrought or semi-manufactured:		
(A) Gold bullion ... ..	—	—
(B) Other ... ..	5%	—
71.08 Rolled gold on base metal or silver, unworked or semi-manufactured	5%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>71.09</b> Platinum and other metals of the platinum group, unwrought or semi-manufactured:		
(A) Platinum in grain, ingot, bar or powder; platinum sponge	—	—
(B) Other ... ..	5%	—
<b>71.10</b> Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	5%	—
<b>71.11</b> Waste and scrap (including goldsmiths', silversmiths' and jewellers' sweepings, residues and lemls) of precious metal, fit only for the recovery of metal or for use in the manufacture of chemicals	—	—
<i>III. Jewellery, goldsmiths' and silversmiths' wares and other articles</i>		
<b>71.12</b> Articles of jewellery and parts thereof, of precious metal or rolled precious metal	12.5%	—
<b>71.13</b> 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	10%	—
(B) Other ... ..	15%	—
<b>71.14</b> Other articles of precious metal or rolled precious metal	10%	—
<b>71.15</b> 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	—	—
(B) Machinery and instrument parts made wholly of precious or semi-precious stones:		
(1) Bearings and parts of bearings prepared for mounting and setting, wholly of natural stones	—	—
(2) Other ... ..	7.5%	—

<b>Tariff Heading</b>	<b>Rate of Import Duty (if any)</b>	
	<b>Full</b>	<b>Commonwealth (C) E.F.T.A. (E)</b>
<b>71.15 Articles consisting of, or incorporating, pearls, etc.—<i>contd.</i></b>		
(C) 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	15%	—
(2) Other ... ..	12.5%	—
<b>71.16 Imitation jewellery ... ..</b>	12.5%	—

## Chapter 72

*Coin*

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

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>72.01</b> 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) Umbrella frames and other goods of heading No. 66.03;
- (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
- (f) 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;
- (i) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition);
- (k) Articles falling within Chapter 94 (furniture and mattress supports);
- (l) Hand sieves (heading No. 96.06);
- (m) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

## 2. Throughout 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 (other than ferro-alloys and master alloys as defined in Chapters 73 and 74):

- (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.
- (b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
- (c) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
- (d) In this Section the term " alloy " is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).

4. Unless the context otherwise requires, any reference in 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;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified, and
- (c) A cermet of heading No. 81.04 is regarded as a single base metal.

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

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 (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:

- more than 8 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, copper, molybdenum, niobium or other elements, subject to a maximum content of 10 per cent. in the case of copper),

and which contain, by weight, not less than 4 per cent. in the case of ferro-alloys containing silicon, not less than 8 per cent. in the case of ferro-alloys containing manganese but no silicon or not less than 10 per cent. in other cases, of the element iron.

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

Steel containing, by weight, one or more elements in the following proportions:  
more than 2 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.

**(i) 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 kilogrammes 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 any thickness 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), (i), (j), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.

**(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), (i), (j), (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.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>73.01 Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:</b>		
(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	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.01 Pig iron, etc.—<i>contd.</i></b>		
(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	—	—
(E) Other pig iron; cast iron:		
(1) Forge and foundry; haematite ...	£1.9680 per tonne or 8%, whichever is the greater	—
(2) Other ... ..	£1.9680 per tonne or 8%, whichever is the greater	—
(F) Spiegeleisen ... ..	£3.1490 per tonne or 8%, whichever is the greater	—
<b>73.02 Ferro-alloys:</b>		
(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) Calcium-silicon containing not less than 20 per cent. by weight of calcium, not less than 55 per cent. by weight of silicon and not more than 5 per cent. by weight of aluminium, and otherwise consisting mainly of iron	—	—
(F) Calcium-manganese-silicon containing not less than 15 per cent. by weight of calcium, not less than 8 per cent. by weight of manganese and not less than 50 per cent. by weight of silicon, and otherwise consisting mainly of iron	—	—
(G) Silicon-manganese-zirconium containing not less than 55 per cent. by weight of silicon, not less than 4 per cent. by weight of manganese and not less than 4 per cent. by weight of zirconium, and otherwise consisting mainly of iron	—	—
(H) Ferro-nickel ... ..	—	—
(I) Ferro-manganese:		
(1) Containing less than 3 per cent. by weight of carbon	—	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.02 Ferro-alloys:—contd.</b>		
(IJ) Ferro-manganese:—contd.		
(2) Other:		
(a) Containing less than 65 per cent. by weight of manganese	£3·1490 per tonne or 8%, whichever is the greater	—
(b) Other ... ..	£6·8890 per tonne or 8%, whichever is the greater	—
(K) Ferro-molybdenum; ferro-titanium containing not more than 2 per cent. by weight of carbon; ferro-tungsten; ferro-vanadium	15%	—
(L) Other ... ..	5%	—
<b>73.03 Waste and scrap metal of iron or steel ...</b>	—	—
<b>73.04 Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel:</b>		
(A) Shot and angular grit ... ..	8%	—
(B) Wire pellets ... ..	25%	—
<b>73.05 Iron or steel powders; sponge iron or steel:</b>		
(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 ... ..	8%	—
<b>73.06 Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:</b>		
(A) Puddled bars and pilings:		
(1) Of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal	—	—
(2) Other ... ..	£3·1490 per tonne or 8%, whichever is the greater	—
(B) Ingots, blocks, lumps and similar forms:		
(1) Manufactured entirely from pig iron smelted wholly with charcoal	—	—
(2) Other ... ..	£2·5585 per tonne or 8%, whichever is the greater	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.07 Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel:</b>		
(A) Blooms, billets, slabs and sheet bars	£3·1490 per tonne or 8%, whichever is the greater	—
(B) Pieces roughly shaped by forging ...	12%	—
<b>73.08 Iron or steel coils for re-rolling ... ..</b>	£4·9210 per tonne or 8%, whichever is the greater	—
<b>73.09 Universal plates of iron or steel ... ..</b>	£3·7395 per tonne or 8%, whichever is the greater	—
<b>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:</b>		
(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 152 millimetres in length, 152 millimetres in width and 32 millimetres 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 ... ..	£5·5115 per tonne or 8%, whichever is the greater	—
(D) Other bars and rods; hollow mining drill steel	£3·5430 per tonne or 8%, whichever is the greater	—
<b>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:</b>		
(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 915 millimetres but not further manufactured	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.11 Angles, shapes and sections, etc.—contd.</b>		
(B) Other angles, shapes and sections:		
(1) Not drilled, punched or otherwise fabricated	£3·5430 per tonne or 8%, whichever is the greater	—
(2) Other ... ..	£5·9050 per tonne or 8%, whichever is the greater	—
(C) Sheet piling ... ..	£3·5430 per tonne or 8%, whichever is the greater	—
<b>73.12 Hoop and strip, of iron or steel, hot-rolled or cold-rolled:</b>		
(A) Bandsaw strip 267 millimetres wide and over and from 1·6 millimetres to 2·5 millimetres in thickness	—	—
(B) Other hoop and strip:		
(1) 3 millimetres or more in thickness	£3·7395 per tonne or 8%, whichever is the greater	—
(2) Less than 3 millimetres in thickness:		
(a) Not plated, coated or clad, nor cold-rolled	£3·5430 per tonne or 8%, whichever is the greater	—
(b) Other ... ..	£5·5115 per tonne or 8%, whichever is the greater	—
<b>73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled:</b>		
(A) 3 millimetres or more in thickness ...	£3·7395 per tonne or 8%, whichever is the greater	—
(B) Less than 3 millimetres in thickness:		
(1) Not plated, coated or clad ...	£4·9210 per tonne or 8%, whichever is the greater	—
(2) Other ... ..	£5·7080 per tonne or 8%, whichever is the greater	—
<b>73.14 Iron or steel wire, whether or not coated, but not insulated</b>	25%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.15 Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:</b>		
(A) Bandsaw strip 267 millimetres wide and over and from 1.6 millimetres to 2.5 millimetres in thickness	—	—
(B) Machinery belting (including conveyor and elevator bands) of cold-rolled strip, exceeding 254 millimetres in width, imported in coils, of stainless steel, or hardened and tempered, of charcoal steel	8%	—
(C) Heat resisting wire, not plated, coated or covered, of metal alloy containing by weight the following:	12%	—
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		
(D) Other:		
(1) Ingots, blocks, lumps and similar forms	£2.5585 per tonne or 8%, whichever is the greater	—
(2) Blooms, billets, slabs and sheet bars	£3.1490 per tonne or 8%, whichever is the greater	—
(3) Pieces roughly shaped by forging	12%	—
(4) Coils for re-rolling ... ..	£4.9210 per tonne or 8%, whichever is the greater	—
(5) Universal plates ... ..	£3.7395 per tonne or 8%, whichever is the greater	—
(6) Bars and rods (including wire rod):		
(a) Bright steel bars ... ..	£5.5115 per tonne or 8%, whichever is the greater	—
(b) Other ... ..	£3.5430 per tonne or 8%, whichever is the greater	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.15 Alloy steel, etc.—contd.</b>		
(D) Other:—contd.		
(7) Hollow mining drill steel ...	£3·5430 per tonne or 8%, whichever is the greater	—
(8) Angles, shapes and sections:		
(a) Not drilled, punched or other- wise fabricated	£3·5430 per tonne or 8%, whichever is the greater	—
(b) Other ... ..	£5·9050 per tonne or 8%, whichever is the greater	—
(9) Sheet piling ... ..	£3·5430 per tonne or 8%, whichever is the greater	—
(10) Hoop and strip:		
(a) 3 millimetres or more in thick- ness	£3·7395 per tonne or 8%, whichever is the greater	—
(b) Less than 3 millimetres in thickness:		
(i) Not plated, coated or clad, nor cold-rolled	£3·5430 per tonne or 8%, whichever is the greater	—
(ii) Other ... ..	£5·5115 per tonne or 8%, whichever is the greater	—
(11) Sheets and plates:		
(a) 3 millimetres or more in thickness	£3·7395 per tonne or 8%, whichever is the greater	—
(b) Less than 3 millimetres in thickness:		
(i) Not plated, coated or clad	£4·9210 per tonne or 8%, whichever is the greater	—
(ii) Other ... ..	£5·7080 per tonne or 8%, whichever is the greater	—
(12) Wire ... ..	25%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>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 (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:</b>		
(A) Rails, check-rails, switch blades, crossings (or frogs) and crossing pieces:		
(1) Used ... ..	—	—
(2) Unused ... ..	£3·3460	—
	per tonne or 8%, whichever is the greater	
(B) Sleepers, fishplates and sole plates (base plates)	£4·3300	—
	per tonne or 8%, whichever is the greater	
(C) Other ... ..	12%	—
<b>73.17 Tubes and pipes, of cast iron ... ..</b>	17%	—
<b>73.18 Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits</b>	17%	—
<b>73.19 High-pressure hydro-electric conduits of steel, whether or not reinforced</b>	17%	—
<b>73.20 Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel</b>	17%	—
<b>73.21 Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:</b>		
(A) Tubes ... ..	17%	—
(B) Other ... ..	8%	—
<b>73.22 Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment</b>	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>73.23</b> 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	10%	—
<b>73.24</b> Containers, of iron or steel, for compressed or liquefied gas	10%	—
<b>73.25</b> Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	17%	—
<b>73.26</b> 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	25%	—
<b>73.27</b> Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire	17%	—
<b>73.28</b> Expanded metal, of iron or steel ... ..	8%	—
<b>73.29</b> Chain and parts thereof, of iron or steel:		
(A) Motor vehicle transmission chain, and parts thereof	12%	C 8% E —
(B) Chain and parts thereof, manufactured of wire (other than welded or forged chain)	17%	—
(C) Other ... ..	10%	—
<b>73.30</b> Anchors and grapnels and parts thereof, of iron or steel	10%	—
<b>73.31</b> 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	10%	—
<b>73.32</b> 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	12%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
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	10%	—
73.34 Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	17%	—
73.35 Springs and leaves for springs, of iron or steel:		
(A) Upholstery and mattress wire springs	17%	—
(B) Other ... ..	10%	—
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	10%	—
73.37 Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	10%	—
73.38 Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:		
(A) Of wire, but not including boot and shoe trees	17%	—
(B) Other:		
(1) Builders' sanitary ware for indoor use	10%	—
(2) Other ... ..	15%	—
73.39 Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	17%	—



<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>73.40 Other articles of iron or steel:</b>		
(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	5%	—
(B) Other:		
(1) Of wire ... ..	25%	—
(2) Other ... ..	10%	—

## 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) containing with other alloy elements more than 10 per cent. by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

(Copper phosphide (phosphor copper) containing more than 8 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 worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or of products falling within other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire-rod or tubes, are however to be taken to be unwrought copper of heading No. 74.01.

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0.15 millimetre 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 millimetre.

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	Commonwealth (C) E.F.T.A. (E)
<b>74.01</b> Copper matte; cement copper; unwrought copper (refined or not); copper waste and scrap:		
(A) Alloys of copper, not being waste and scrap:		
(1) Beryllium alloys ... ..	10%	—
(2) Other ... ..	5%	—
(B) Other ... ..	—	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>74.02 Master alloys:</b>		
(A) Beryllium alloys ... ..	10%	—
(B) Other ... ..	5%	—
<b>74.03 Wrought bars, rods, angles, shapes and sections, of copper; copper wire:</b>		
(A) Of beryllium alloys ... ..	10%	—
(B) Other ... ..	8%	—
<b>74.04 Wrought plates, sheets and strip, of copper:</b>		
(A) Of beryllium alloys ... ..	15%	—
(B) Other ... ..	8%	—
<b>74.05 Copper foil:</b>		
(A) Of beryllium alloys ... ..	15%	—
(B) Other ... ..	8%	—
<b>74.06 Copper powders and flakes</b> ... ..	10%	—
<b>74.07 Tubes and pipes and blanks therefor, of copper; hollow bars of copper:</b>		
(A) Of beryllium alloys ... ..	15%	—
(B) Other ... ..	10%	—
<b>74.08 Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper:</b>		
(A) Of beryllium alloys ... ..	15%	—
(B) Other ... ..	10%	—
<b>74.09 Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment</b>	10%	—
<b>74.10 Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables</b>	10%	—
<b>74.11 Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire</b>	10%	—
<b>74.12 Expanded metal, of copper</b> ... ..	10%	—
<b>74.13 Chain and parts thereof, of copper</b> ...	10%	—
<b>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</b>	10%	—
<b>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:</b>		
(A) Screws for wood (other than screw hooks and screw rings)	6%	—
(B) Other ... ..	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>74.16 Springs, of copper ... ..</b>	10%	—
<b>74.17 Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper</b>	10%	—
<b>74.18 Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper</b>	10%	—
<b>74.19 Other articles of copper ... ..</b>	10%	—

## 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 millimetre 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 millimetre.

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	Commonwealth (C) E.F.T.A. (E)
<b>75.01 Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap:</b>		
(A) Alloys of nickel, not being waste and scrap:		
(1) Nickel-copper alloys containing more than 60 per cent. by weight of nickel	—	—
(2) Other ... ..	5%	—
(B) Other ... ..	—	—
<b>75.02 Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:</b>		
(A) Bars and rods, of nickel-copper alloy containing more than 60 per cent. by weight of nickel	—	—
(B) Other ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>75.03 Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:</b>		
(A) Plates, sheets, strip and foil of nickel-copper alloy containing more than 60 per cent. by weight of nickel	—	—
(B) Powders ... ..	—	—
(C) Other ... ..	8%	—
<b>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:</b>		
(A) Hollow bars and blanks for tubes and pipes, of nickel-copper alloy containing more than 60 per cent. by weight of nickel	—	—
(B) Other ... ..	10%	—
<b>75.05 Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis:</b>		
(A) Unwrought ... ..	—	—
(B) Wrought ... ..	8%	—
<b>75.06 Other articles of nickel ... ..</b>	10%	—

## 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 0.20 millimetre 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 0.20 millimetre.

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	Commonwealth (C) E.F.T.A. (E)
76.01 Unwrought aluminium; aluminium waste and scrap:		
(A) Alloys of aluminium, not being waste and scrap	5%	—
(B) Other ... ..	—	—
76.02 Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire	8%	—
76.03 Wrought plates, sheets and strip (including discs and circles), of aluminium	8%	—
76.04 Aluminium foil ... ..	10%	—
76.05 Aluminium powders and flakes ... ..	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>76.06</b> Tubes and pipes and blanks thereof, of aluminium; hollow bars of aluminium	8%	—
<b>76.07</b> Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	8%	—
<b>76.08</b> Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	10%	—
<b>76.09</b> Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	10%	—
<b>76.10</b> 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	10%	—
<b>76.11</b> Containers, of aluminium, for compressed or liquefied gas	10%	—
<b>76.12</b> Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	10%	—
<b>76.13</b> Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	10%	—
<b>76.14</b> Expanded metal, of aluminium ... ..	10%	—
<b>76.15</b> Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	10%	—
<b>76.16</b> Other articles of aluminium ... ..	10%	—



## Chapter 77

*Magnesium and Beryllium and Articles thereof*

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>77.01 Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap:</b>		
(A) Alloys of magnesium, not being waste and scrap	5%	—
(B) Other ... ..	—	—
<b>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:</b>		
(A) Raspings and shavings of uniform size of alloys of magnesium; powder and flakes of alloys of magnesium	10%	—
(B) Other ... ..	8%	—
<b>77.03 Other articles of magnesium ... ..</b>	10%	—
<b>77.04 Beryllium, unwrought or wrought, and articles of beryllium:</b>		
(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	Commonwealth (C) E.F.T.A. (E)
<b>78.01 Unwrought lead (including argentiferous lead); lead waste and scrap:</b>		
(A) Alloys of lead containing not more than 12 per cent. by weight of tin, not being waste and scrap	5%	—
(B) Other ... ..	—	—
<b>78.02 Wrought bars, rods, angles, shapes and sections, of lead; lead wire</b>	8%	—
<b>78.03 Wrought plates, sheets and strip, of lead ...</b>	8%	—
<b>78.04 Lead foil; lead powders and flakes ...</b>	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>78.05</b> 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	10%	—
<b>78.06</b> Other articles of lead     ...     ...     ...	10%	—

## 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 millimetre 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 millimetre.

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	Commonwealth (C) E.F.T.A. (E)
<b>79.01 Unwrought zinc; zinc waste and scrap:</b>		
(A) Zinc, other than alloys of zinc ...	£1.4760 per tonne	—
(B) Alloys of zinc ... ..	5%	—
(C) Waste and scrap ... ..	—	—
<b>79.02 Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire</b>	8%	—
<b>79.03 Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes:</b>		
(A) Foil and flakes ... ..	10%	—
(B) Other ... ..	8%	—
<b>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</b>	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>79.05 Gutters, roof capping, skylight frames, and other fabricated building components, of zinc</b>	10%	—
<b>79.06 Other articles of zinc     ...     ...     ...</b>	10%	—

## 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 kilogramme 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 kilogramme.

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	Commonwealth (C) E.F.T.A. (E)
80.01 Unwrought tin; tin waste and scrap ...	—	—
80.02 Wrought bars, rods, angles, shapes and sections, of tin; tin wire	8%	—
80.03 Wrought plates, sheets and strip, of tin ...	8%	—
80.04 Tin foil; tin powders and flakes ... ..	10%	—
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	10%	—
80.06 Other articles of tin ... ..	10%	—

## 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 depleted in uranium-235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>81.01 Tungsten (wolfram), unwrought or wrought, and articles thereof</b>	12·5%	—
<b>81.02 Molybdenum, unwrought or wrought, and articles thereof</b>	17%	—
<b>81.03 Tantalum, unwrought or wrought, and articles thereof:</b>		
(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%	—
<b>81.04 Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof:</b>		
(A) Antimony and articles thereof:		
(1) Antimony metal containing not less than 85 per cent. by weight of antimony	£39·3680 per tonne or 25%, whichever is the greater	—
(2) Other:		
(a) Waste and scrap ... ..	—	—
(b) Other ... ..	10%	—
(B) Bismuth and articles thereof:		
(1) Unwrought metal; waste and scrap	—	—
(2) Other ... ..	10%	—
(C) Chromium and vanadium and articles thereof	12·5%	—
(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 ... ..	5%	—
(3) Other ... ..	10%	—
(E) Germanium and articles thereof:		
(1) Waste and scrap ... ..	—	—
(2) Other ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>81.04 Other base metals, etc.—contd.</b>		
(F) 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 a purity exceeding 99·5 per cent.	—	—
(4) Other ... ..	10%	—
(G) Other metals and articles thereof:		
(1) Waste and scrap ... ..	—	—
(2) Uranium depleted in uranium-235	—	—
(3) Other ... ..	10%	—
(H) Cermets and articles thereof ... ..	10%	—



## Chapter 82

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

## Notes

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody 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) Metal carbides;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or
- (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

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

Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82.11.

3. Sets (other than manicure or chiropody sets (heading No. 82.13)) comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty. 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.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>82.01</b> 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	7.5%	—
<b>82.02</b> Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades)	10%	—
<b>82.03</b> 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	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>82.04 Hand tools (including 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 with frameworks (hand or pedal operated):</b>		
(A) Knife sharpeners ... ..	10%	—
(B) Tyre levers and other appliances for fitting tyres	7.5%	—
(C) Other tools and appliances:		
(1) Of wire, but not including engineers', carpenters' and joiners' tools	17%	—
(2) Other ... ..	7.5%	—
(D) Parts of the tools and appliances of subheadings (A), (B) and (C) above:		
(1) Parts of wire of the tools and appliances of subheading (C)(1) above	17%	—
(2) Other ... ..	10%	—
<b>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:</b>		
(A) Diamond dies for wire drawing ...	10%	—
(B) Other tools ... ..	7.5%	—
(C) Parts of the tools of subheadings (A) and (B) above	10%	—
<b>82.06 Knives and cutting blades, for machines or for mechanical appliances</b>	7.5%	—
<b>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)</b>	10%	—
<b>82.08 Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding ten kilogrammes and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink</b>	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>82.09 Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06:</b>		
(A) Knives ... ..	£0·1000 per dozen or 18%, whichever is the greater	—
(B) Parts of knives ... ..	18%	—
<b>82.10 Knife blades ... ..</b>	£0·0500 per dozen or 18%, whichever is the greater	—
<b>82.11 Razors and razor blades (including razor blade blanks, whether or not in strips):</b>		
(A) Safety razor blades (including blanks)	15%	—
(B) Other ... ..	6%	—
<b>82.12 Scissors (including tailors' shears), and blades therefor</b>	20%	—
<b>82.13 Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files):</b>		
(A) Manicure and chiropody sets and appliances	20%	—
(B) Other ... ..	10%	—
<b>82.14 Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware</b>	18%	—
<b>82.15 Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14</b>	18%	—

## 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).

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>83.01</b> Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles of base metal	9%	—
<b>83.02</b> 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	9%	—
<b>83.03</b> 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	7.5%	—
<b>83.04</b> 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	7.5%	—
<b>83.05</b> 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	10%	—
<b>83.06</b> Statuettes and other ornaments of a kind used indoors, of base metal	10%	—
<b>83.07</b> 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)	8%	—
<b>83.08</b> Flexible tubing and piping, of base metal ...	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>83.09</b> 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) Bifurcated rivets of iron or steel ...	12.5%	—
(B) Other ... ..	8%	—
<b>83.10</b> Beads and spangles, of base metal ...	7.5%	—
<b>83.11</b> Bells and gongs, non-electric, of base metal, and parts thereof of base metal	15%	—
<b>83.12</b> Photograph, picture and similar frames, of base metal; mirrors of base metal	10%	—
<b>83.13</b> Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal	8%	—
<b>83.14</b> Sign-plates, name-plates, numbers, letters and other signs, of base metal	10%	—
<b>83.15</b> 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	8%	—

## SECTION XVI

## MACHINERY AND MECHANICAL APPLIANCES ; ELECTRICAL EQUIPMENT ; PARTS THEREOF

## Notes

1. This Section does not cover:

- (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14);
- (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for industrial purposes;
- (c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21;
- (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);
- (f) Precious or semi-precious stones (natural, synthetic or reconstituted) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15;
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (h) Endless belts of metal wire or strip (Section XV);
- (i) 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; interchangeable tools falling within heading No. 82.05; similar interchangeable tools, which are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09); or
- (o) Articles falling within Chapter 97.

2. Subject to Note 1 to this Section, Note 1 to Chapter 84 and 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. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances.

5. 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) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 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 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to:

- (a) Germination plant, incubators and brooders (heading No. 84.28);
- (b) Grain dampening machines (heading No. 84.29);
- (c) Diffusing apparatus for sugar juice extraction (heading No. 84.30);
- (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40); or
- (e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

Heading No. 84.19 is to be taken not to apply to:

- (a) Sewing machines for closing bags or similar containers (heading No. 84.41); or
- (b) Office machinery of heading No. 84.54.

3.(A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means:

- (a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run;
- (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
- (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:

- (a) it is connectable to the central processing unit either directly or through one or more other units;
- (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units imported separately are also to be classified in heading No. 84.53.

4. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1 per cent. or by more than 0.05 millimetre, whichever is less. Other steel balls are to be classified under heading No. 73.40.

5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

6. 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	Commonwealth (C) E.F.T.A. (E)
<b>84.01</b> Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	7.5%	—
<b>84.02</b> Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	9%	—
<b>84.03</b> Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	10%	—
<b>84.04</b> Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	9%	—
<b>84.05</b> Steam and other vapour power units, not incorporating boilers	9%	—
<b>84.06</b> Internal combustion piston engines:		
(A) Motor vehicle engines, other than track-laying tractor engines, and parts suitable for use therein (but not including piston rings of a diameter of 127 millimetres or over when compressed).	14%	C 9% E —
(B) Other engines and parts ... ^...	7.5%	—
<b>84.07</b> Hydraulic engines and motors (including water wheels and water turbines)	7.5%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>84.08 Other engines and motors:</b>		
(A) Motor vehicle engines ... ..	12%	C 8% E —
(B) Musical instrument (including gramophone) motors	10%	—
(C) Camera and cinematograph motors...	20%	—
(D) Other ... ..	7.5%	—
<b>84.09 Mechanically propelled road rollers</b> ...	7.5%	—
<b>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</b>	7.5%	—
<b>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:</b>		
(A) Parts and accessories of motor vehicles, other than vacuum pumps and air or gas compressors	12%	C 8% E —
(B) Other ... ..	7.5%	—
<b>84.12 Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air</b>	7.5%	—
<b>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</b>	9%	—
<b>84.14 Industrial and laboratory furnaces and ovens, non-electric</b>	7.5%	—
<b>84.15 Refrigerators and refrigerating equipment (electrical and other)</b>	7.5%	—
<b>84.16 Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor</b>	7.5%	—
<b>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</b>	7.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>84.18</b> 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	7.5%	—
(2) Cream separators ... ..	7.5%	—
(3) Other ... ..	9%	—
(B) Filtering and purifying machinery and apparatus:		
(1) Parts of motor vehicles ... ..	12%	C 8% E —
(2) Other ... ..	9%	—
<b>84.19</b> 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	7.5%	—
<b>84.20</b> Weighing machinery (excluding balances of a sensitivity of 5 centigrammes 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	17%	—
(B) Other ... ..	9%	—
<b>84.21</b> 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	7.5%	—
<b>84.22</b> Lifting, handling, loading or unloading machinery, telfers 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) Rolling mill (metal-working) machinery, the following:	12.5%	—
Working and transporter roller racks and tables; ingot, slab, bar and plate tilters and manipulators		
(B) Other ... ..	7.5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>84.23</b> 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)	7·5%	—
<b>84.24</b> Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers	6%	—
<b>84.25</b> 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	6%	—
(B) Other:		
(1) Agricultural and commercial horticultural machines, other than hay or grass mowers	12%	—
(2) Other ... ..	7·5%	—
<b>84.26</b> Dairy machinery (including milking machines)	7·5%	—
<b>84.27</b> Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	9%	—
<b>84.28</b> Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	7·5%	—
<b>84.29</b> 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	9%	—
<b>84.30</b> 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	7·5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>84.31</b> Machinery for making or finishing cellulosic pulp, paper or paperboard	7.5%	—
<b>84.32</b> Book-binding machinery, including book-sewing machines	7.5%	—
<b>84.33</b> Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	7.5%	—
<b>84.34</b> 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) Impressed flongs and matrices for the production of complete printed pages, each page, without margins, being not less than 500 millimetres long and not less than 380 millimetres wide (B) Other ... ..	— 7.5%	— —
<b>84.35</b> Other printing machinery; machines for uses ancillary to printing	7.5%	—
<b>84.36</b> 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	7.5%	—
<b>84.37</b> 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	7.5%	—
<b>84.38</b> 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):		

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>84.38 Auxiliary machinery for use with, etc.</b> <i>—contd.</i>		
(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	20%	—
(C) Hosiery latch needles ... ..	17%	—
(D) Other ... ..	7.5%	—
<b>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</b>	9%	—
<b>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</b>	7.5%	—
<b>84.41 Sewing machines; furniture specially designed for sewing machines; sewing machine needles</b>	12.5%	—
<b>84.42 Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)</b>	7.5%	—
<b>84.43 Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries</b>	7.5%	—
<b>84.44 Rolling mills and rolls therefor ... ..</b>	10%	—
<b>84.45 Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50:</b>		
(A) Flying shears of a kind used in rolling mills	12.5%	—
(B) Other ... ..	9%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>84.46</b> 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	9%	—
<b>84.47</b> 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	12%	—
<b>84.48</b> Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand:		
(A) Parts of flying shears of a kind used in rolling mills	12.5%	—
(B) Other ... ..	9%	—
<b>84.49</b> Tools for working in the hand, pneumatic or with self-contained non-electric motor	7.5%	—
<b>84.50</b> Gas-operated welding, brazing, cutting and surface tempering appliances	7.5%	—
<b>84.51</b> Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines	7.5%	—
<b>84.52</b> Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device:		
(A) Cash registers ... ..	5%	—
(B) Other ... ..	7.5%	—
<b>84.53</b> Automatic data processing machines and units thereof; articles of the following descriptions, unless specified or included in the first part of this heading or elsewhere, namely, magnetic and optical readers, machines for transcribing data onto data media in coded form and machines for processing such data:		
(A) Automatic data processing machines and units thereof:		
(1) Automatic data processing machines (including systems)	14%	—
(2) Units of automatic data processing machines:		
(a) Card punches and card readers	7.5%	—
(b) Power supply units ... ..	10%	—
(c) Other units ... ..	14%	—
(B) Other ... ..	7.5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>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):</b>		
(A) Cash registers ... ..	5%	—
(B) Other ... ..	7.5%	—
<b>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:</b>		
(A) Parts of the following machines (not being electronic machines or machines operated in conjunction with punched cards):	£0.0850 per lb. or 7.5%, 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 ... ..	5%	—
(C) Parts of automatic data processing machines and units thereof:		
(1) Of goods of subheading 84.53(A)	7.5%	—
(2)(a)		
(2) Of goods of subheading 84.53(A)	10%	—
(2)(b)		
(3) Other ... ..	14%	—
(D) Other ... ..	7.5%	—
<b>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</b>	7.5%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>84.57</b> 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	7.5%	—
<b>84.58</b> Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	7.5%	—
<b>84.59</b> Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter:		
(A) Strip coilers of a kind used in rolling mills	12.5%	—
(B) Other ... ..	7.5%	—
<b>84.60</b> Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	7.5%	—
<b>84.61</b> Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves	8%	—
<b>84.62</b> Ball, roller or needle roller bearings ...	9%	—
<b>84.63</b> 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	7.5%	—
<b>84.64</b> 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	7.5%	—
<b>84.65</b> Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter	7.5%	—



## Chapter 85

*Electrical Machinery and Equipment; Parts thereof***Notes**

1. This Chapter does not cover:

- (a) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
- (b) Articles of glass of heading No. 70.11;
- (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 kilogrammes.

The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).

4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.

5. For the purposes of heading No. 85.21:

(A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;

(B) "Electronic micro-circuits" are to be taken to be:

(a) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;

(b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;

(c) Hybrid integrated circuits in which passive and active elements, some obtained by thin- or thick-film technology (resistors, capacitors, interconnections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>85.01</b> 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	5%	—
(B) Transformers rated at not less than 1 KVA on continuous load	7.5%	—
(C) Metal tank mercury arc rectifiers ...	7.5%	—
(D) Inductors, calibrated ... ..	12.5%	—
(E) Other ... ..	10%	—
<b>85.02</b> 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 ... ..	7.5%	—
(B) Other ... ..	10%	—
<b>85.03</b> Primary cells and primary batteries ...	12.5%	—
<b>85.04</b> Electric accumulators ... ..	7.5%	—
<b>85.05</b> Tools for working in the hand, with self-contained electric motor	7.5%	—
<b>85.06</b> Electro-mechanical domestic appliances, with self-contained electric motor	7.5%	—
<b>85.07</b> Shavers and hair clippers, with self-contained electric motor:		
(A) Shavers and hair clippers ... ..	7.5%	—
(B) Parts of shavers and hair clippers ...	10%	—
<b>85.08</b> Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines:		
(A) Parts of motor vehicles other than ignition magnetos	12%	C 8% E —
(B) Other ... ..	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>85.09</b> 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)	14%	—
(B) Other ... ..	12%	C 8% E —
<b>85.10</b> Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09	10%	—
<b>85.11</b> 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 or apparatus (other than tube-making machines or apparatus)	7.5%	—
(B) Heating and cooking apparatus ...	7.5%	—
(C) Other machines and apparatus ...	10%	—
(D) Parts of the goods of subheadings (A), (B) and (C) above	10%	—
<b>85.12</b> Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hairdryers, 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 ...	7.5%	—
(B) Other apparatus and appliances ...	10%	—
(C) Parts of the goods of subheadings (A) and (B) above	10%	—
<b>85.13</b> Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems)	7.5%	—
<b>85.14</b> 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	10%	—
(B) Other loudspeakers and amplifiers ...	10%	C 7% E —
(C) Parts of the goods of subheadings (A) and (B) above	10%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>85.15 Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:</b>		
(A) Transmitting sets, receiving sets and combined transmitting and receiving sets, designed or adapted for fitting to motor vehicles	15%	C 10% E —
(B) Parts of the sets of subheading (A) above	15%	—
(C) Radiogramophones; combined recorders and reproducers for magnetic sound recording on tape or wire, incorporated with radio receivers of the domestic type or with radiogramophones	15%	C 10% E —
(D) Other ... ..	15%	—
<b>85.16 Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields</b>	10%	—
<b>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</b>	10%	—
<b>85.18 Electrical capacitors, fixed or variable ...</b>	12.5%	—
<b>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 and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:</b>		
(A) Parts of motor vehicles ... ..	12%	C 8% E —
(B) Resistors, standard and laboratory ...	17%	—
(C) Printed circuits ... ..	12.5%	—
(D) Other ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>85.20</b> Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:		
(A) Discharge lamps ... ..	12·5%	—
(B) Arc-lamps for cinematograph projectors	12·5%	—
(C) Other ... ..	8%	—
<b>85.21</b> Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; electronic microcircuits:		
(A) Mercury arc rectifiers, being rectifiers with mercury pool cathodes	8%	—
(B) Thermionic, cold cathode and photo-cathode valves and tubes other than those described in subheading (A) above	12·5%	—
(C) Mounted piezo-electric crystals of quartz	5%	—
(D) Microcircuit audio amplifiers:		
(1) Amplifiers not being sound amplification apparatus of a kind used for the reproduction of music	10%	—
(2) Other ... ..	10%	C 7% E —
(E) Other ... ..	20%	—
<b>85.22</b> Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:		
(A) Standard signal generators, radio type; oscillators, laboratory and standard	17%	—
(B) Other ... ..	12·5%	—
<b>85.23</b> 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) Other ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>85.24 Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:</b>		
(A) Arc-lamp carbons and parts thereof:		
(1) Arc-lamp carbons which are externally covered with copper and do not exceed 14 millimetres in diameter and parts thereof	£0·4078 per kilogramme	—
(2) Other ... ..	£0·1322 per kilogramme 12·5%	—
(B) Amorphous carbon electrodes, but not including primary battery carbons or arc-lamp carbons		—
(C) Carbon brushes fitted with metal terminals or metal connectors	6%	—
(D) Other ... ..	8%	—
<b>85.25 Insulators of any material ... ..</b>	10%	—
<b>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:</b>		
(A) Parts of motor vehicles ... ..	12%	C 8% E —
(B) Other ... ..	10%	—
<b>85.27 Electrical conduit tubing and joints therefor, of base metal lined with insulating material</b>	8%	—
<b>85.28 Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter</b>	10%	—

## SECTION XVII

VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND  
CERTAIN ASSOCIATED TRANSPORT EQUIPMENT

## Notes

1. This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.

2. Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:

- (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (c) Articles falling within Chapter 82 (tools);
- (d) Articles falling within heading No. 83.11;
- (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
- (f) Electrical machinery and equipment (Chapter 85);
- (g) Articles falling within Chapter 90;
- (h) Clocks (Chapter 91);
- (i) Arms (Chapter 93);
- (k) Brushes of a kind used as parts of vehicles (heading No. 96.02).

3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hovertrain transport systems as traffic control equipment for railways.

## Chapter 86

**Railway and Tramway Locomotives, Rolling-stock and Parts Thereof; Railway and Tramway Track Fixtures and Fittings; Traffic Signalling Equipment of All Kinds (Not Electrically Powered)****Notes**

1. This Chapter does not cover:

- (a) Railway or tramway sleepers of wood or of concrete, or concrete guide-track sections for hovertrains (heading No. 44.07 or 68.11);
- (b) Railway or tramway track construction material of iron or steel falling within heading No. 73.16; or
- (c) Electrically powered signalling apparatus falling within heading No. 85.16.

2. Heading No. 86.09 is to 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.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>86.01</b> Steam rail locomotives and tenders ...	8%	—
<b>86.02</b> Electric rail locomotives, battery operated or powered from an external source of electricity	8%	—
<b>86.03</b> Other rail locomotives ... ..	8%	—
<b>86.04</b> Mechanically propelled railway and tramway coaches, vans and trucks; mechanically propelled track inspection trolleys	8%	—
<b>86.05</b> Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	8%	—
<b>86.06</b> Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	8%	—



<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>86.07</b> Railway and tramway goods vans, goods wagons and trucks:		
(A) For use on railways not exceeding 900 millimetres in gauge	17%	—
(B) Other ... ..	10%	—
<b>86.08</b> Containers specially designed and equipped for carriage by one or more modes of transport	10%	—
<b>86.09</b> Parts of railway and tramway locomotives and rolling-stock:		
(A) Of vans, wagons and trucks for use on railways not exceeding 900 millimetres in gauge	17%	—
(B) Other ... ..	10%	—
<b>86.10</b> 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	10%	—

## 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	Commonwealth (C) E.F.T.A. (E)
<b>87.01 Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys:</b>		
(A) Track-laying tractors; one or two wheeled tractors	7.5%	—
(B) Other tractors:		
(1) Agricultural tractors ... ..	7.5%	C 7.5% E —
(2) Other ... ..	22%	C 15% E —
<b>87.02 Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):</b>		
(A) Air-cushion vehicles ... ..	7%	—
(B) Other:		
(1) Dumpers designed solely for use in excavating and levelling operations	7.5%	—
(2) Agricultural vehicles of a kind mainly used for hauling or pushing another vehicle, appliance or load	7.5%	C 7.5% E —
(3) Other:		
(a) Motor vehicles for the transport of persons including vehicles designed for the transport of both passengers and goods:		

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>87.02 Motor vehicles for the transport of persons, etc.—contd.</b>		
(B) Other:— <i>contd.</i>		
(3) Other:— <i>contd.</i>		
(a) Motor vehicles, etc.— <i>contd.</i>		
(i) With a seating capacity of 15 or more and either a spark ignition engine of a cylinder capacity of 2,800 cubic centimetres or more or a compression ignition engine of a cylinder capacity of 2,500 cubic centimetres or more	22%	C 15% E —
(ii) Other ... ..	11%	C 7.5% E —
(b) Motor vehicles for the transport of goods or materials:		
(i) With either a spark ignition engine of a cylinder capacity of 2,800 cubic centimetres or more or a compression ignition engine of a cylinder capacity of 2,500 cubic centimetres or more	22%	C 15% E —
(ii) Other ... ..	11%	C 7.5% E —
<b>87.03 Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02:</b>		
(A) Air-cushion vehicles ... ..	7%	—
(B) Other ... ..	11%	C 7.5% E —
<b>87.04 Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:</b>		
(A) For track-laying tractors or the dumpers of subheading No. 87.02 (B) (1)	7.5%	—
(B) Other:		
(1) For motor vehicles for the transport of persons including vehicles designed for the transport of both passengers and goods:		
(a) With a seating capacity of 15 or more and either a spark ignition engine of a cylinder capacity of 2,800 cubic centimetres or more or a compression ignition engine of a cylinder capacity of 2,500 cubic centimetres or more	22%	C 15% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>87.04 Chassis fitted with engines, etc.—contd.</b>		
(B) Other:—contd.		
(1) For motor vehicles, etc.—contd.		
(b) Other ... ..	11%	C 7.5% E —
(2) For other motor vehicles:		
(a) With either a spark ignition engine of a cylinder capacity of 2,800 cubic centimetres or more or a compression ignition engine of a cylinder capacity of 2,500 cubic centimetres or more	22%	C 15% E —
(b) Other ... ..	11%	C 7.5% E —
<b>87.05 Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03</b>	11%	C 7.5% E —
<b>87.06 Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:</b>		
(A) Of track-laying tractors, of one or two wheeled tractors, or of the dumpers of subheading No. 87.02 (B) (1)	7.5%	—
(B) Other ... ..	11%	C 7.5% E —
<b>87.07 Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles:</b>		
(A) Scissor lift vehicles of the type used in airports; freight container straddle carriers designed to handle containers not less than 19 feet 9 inches in length, and parts thereof	7.5%	—
(B) Side loaders for top lifting freight containers; straddle carriers other than those of subheading (A) above	22%	C 15% E —
(C) Parts of the goods of subheading (B) above	11%	C 7.5% E —
(D) Other ... ..	9%	—
<b>87.08 Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles</b>	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>87.09</b> Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds	18%	C 18% E —
<b>87.10</b> Cycles, not motorised ... ..	20%	—
<b>87.11</b> Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	9%	—
<b>87.12</b> Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11:		
(A) Of motor-cycles, side-cars, auto-cycles, cycles fitted with an auxiliary motor, or motorised invalid carriages	18%	C 12% E —
(B) Of cycles (not motorised), or invalid carriages (not motorised)	20%	—
<b>87.13</b> Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof	10%	—
<b>87.14</b> Other vehicles (including trailers), not mechanically propelled, and parts thereof:		
(A) Air-cushion vehicles ... ..	7%	—
(B) Other:		
(1) Trailer units of flexible or articulated motor vehicles and parts thereof	22%	C 15% E —
(2) Other ... ..	11%	—

## 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	Commonwealth (C) E.F.T.A. (E)
<b>88.01</b> Balloons and airships ... ..	9%	—
<b>88.02</b> Flying machines, gliders and kites; rotoc chutes:		
(A) Helicopters of an empty weight of 2,000 kilogrammes or less	14%	—
(B) Other ... ..	7%	—
<b>88.03</b> Parts of goods falling in heading No. <b>88.01</b> or <b>88.02</b>	7%	—
<b>88.04</b> Parachutes and parts thereof and accessories thereto:		
(A) Of silk or man-made fibres ... ..	17%	C 14% E —
(B) Other ... ..	8%	—
<b>88.05</b> Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles	8%	—

## Chapter 89

*Ships, Boats and Floating Structures***Note**

A hull, unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No. 89.01 if it does not have the essential character of a vessel of a particular kind.

*Special Note applying to subheadings only*

References in this Chapter to gross tonnage are references thereto as ascertained in accordance with the Merchant Shipping Acts as for the time being in force or, where not capable of being ascertained under those Acts, as ascertained by such methods as the Commissioners of Customs and Excise may determine.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>89.01 Ships, boats and other vessels not falling within any of the following headings of this Chapter:</b>		
(A) Air-cushion vehicles ... ..	5%	—
(B) Other:		
(1) Of a gross tonnage of 80 tons or more	—	—
(2) Fishing vessels of a kind commonly known as Danish-type seiners with a fuel carrying capacity of not less than 500 gallons	—	—
(3) Other ... ..	5%	—
<b>89.02 Vessels specially designed for towing (tugs) or pushing other vessels:</b>		
(A) Of a gross tonnage of 80 tons or more	—	—
(B) Other ... ..	5%	—
<b>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:</b>		
(A) Air-cushion vehicles ... ..	5%	—
(B) Other:		
(1) Of a gross tonnage of 80 tons or more	—	—
(2) Other ... ..	5%	—
<b>89.04 Ships, boats and other vessels for breaking up</b>	The same rate as if not for breaking up	—
<b>89.05 Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)</b>	8%	—

## SECTION XVIII

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS THEREOF

## Chapter 90

*Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; Parts Thereof*

## Notes

1. This Chapter does not cover:

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);
- (b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;
- (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;
- (d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (f) Pumps incorporating measuring devices, of heading No. 84.10; 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);
- (i) Articles of Chapter 97;
- (k) Capacity measures, which are to be classified according to the material of which they are made; or
- (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

2. Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments, or apparatus falling within any heading of this Chapter are to be classified as follows:

- (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;
- (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.



3. Heading No. 90 05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90.13.

4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.

5. Heading No. 90.28 is to be taken to apply, and apply only, to the following goods (other than electronic microcircuits defined in Note 5 to Chapter 85) 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;
- (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
- (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers 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.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
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	25%	—
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	25%	—
90.03 Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	10%	—
90.04 Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>90.05</b> Refracting telescopes (monocular and binocular), prismatic or not	20%	—
<b>90.06</b> Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	20%	—
<b>90.07</b> Photographic cameras; photographic flash-light apparatus:		
(A) Photographic cameras ... ..	20%	—
(B) Photographic flashlight apparatus; tripods and other stands for articles of this heading; pistol grips for cameras of this heading	10%	—
<b>90.08</b> Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles:		
(A) Tripods and other stands for articles of this heading; pistol grips for cameras of this heading	10%	—
(B) Cinematographic projectors ... ..	12.5%	—
(C) Cinematographic sound reproducers (photo-electric)	12.5%	C 8% E —
(D) Cinematographic projectors combined with sound reproducers (photo-electric or magnetic)	12.5%	—
(E) Other ... ..	20%	—
<b>90.09</b> Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers:		
(A) Tripods and other stands for image projectors	10%	—
(B) Other ... ..	20%	—
<b>90.10</b> Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact-type) and thermo-copying apparatus; screens for projectors:		
(A) Cinematographic editing machines incorporating means of projection	20%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>90.10 Apparatus and equipment, etc.—<i>contd.</i></b>		
(B) Other:		
(1) Cinematographic enlargers and reducers (optical printers); re-recorders; other optical projection apparatus	20%	—
(2) Film viewing magnifiers ... ..	20%	—
(3) Other ... ..	7.5%	—
<b>90.11 Microscopes and diffraction apparatus, electron and proton</b>	17%	—
<b>90.12 Compound optical microscopes, whether or not provided with means for photographing or projecting the image:</b>		
(A) Micro-manipulators ... ..	17%	—
(B) Other ... ..	25%	—
<b>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</b>	20%	—
<b>90.14 Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; range-finders:</b>		
(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	25%	—
(B) Other:		
(1) Compasses ... ..	17%	—
(2) Other ... ..	12.5%	—
<b>90.15 Balances of a sensitivity of five centigrammes or better, with or without their weights</b>	17%	—
<b>90.16 Drawing, marking-out and mathematical calculating instruments (for example, drafting machines, pantographs, slide rules, disc calculators, centre punches, scribes 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:</b>		

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>90.16 Drawing, marking-out and mathematical, etc.—contd.</b>		
(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:		
(1) Profile projectors ... ..	20%	—
(2) Other ... ..	25%	—
(B) Other instruments, appliances and machines:		
(1) Calculating cylinders, dials and rules; isographs; half sets; compasses (including beam compasses); dividers (including proportional dividers); bows; spring bows; ruling pens; pantographs and eidographs; slide rules	17%	—
(2) Other ... ..	12.5%	—
<b>90.17 Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments):</b>		
(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	8%	—
(2) Other ... ..	20%	—
(B) Other ... ..	10%	—
<b>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)</b>	7.5%	—
<b>90.19 Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; deaf-aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability</b>	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>90.20</b> 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	12.5%	—
<b>90.21</b> Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	8%	—
<b>90.22</b> 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)	10%	—
<b>90.23</b> Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments:		
(A) Pyrometers, optical ... ..	25%	—
(B) Other ... ..	12.5%	—
<b>90.24</b> 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	8%	—
<b>90.25</b> 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); micro-		
(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	20%	—
(B) Environmental test chambers ...	7.5%	—
(C) Other instruments and apparatus ...	17%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>90.26</b> Gas, liquid and electricity supply or production meters; calibrating meters therefor	8%	—
<b>90.27</b> 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 ... ..	25%	—
(B) Mileometers, revolution indicators and speed indicators, suitable for use on motor vehicles	12%	C 8% E —
(C) Other ... ..	10%	—
<b>90.28</b> 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	20%	—
(B) Other ... ..	12.5%	—
<b>90.29</b> 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 or by any other system capable of determining intervals of time, not exceeding twelve millimetres in thickness when measured with the plate, the bridges and any additional outer plates.

2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

3. 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, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07).

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	Commonwealth (C) E.F.T.A. (E)
<b>91.01 Pocket-watches, wrist-watches and other watches, including stop-watches:</b>		
(A) Watches capable of indicating the time of day	17%	C 11% E —
(B) Other ... ..	10%	—
<b>91.02 Clocks with watch movements (excluding clocks of heading No. 91.03):</b>		
(A) Alarm clocks:		
(1) Of a value not less than £0·6000 each	£0·1250 each or 12·5%, whichever is the greater	C £0·0850 each or 8%, whichever is the greater E —
(2) Other ... ..	£0·1250 each	C £0·0850 each E —
(B) Other ... ..	16%	C 11% E —
<b>91.03 Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels</b>	17%	C 11% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>91.04 Other clocks:</b>		
(A) Alarm clocks:		
(1) Of a value not less than £0·6000 each	£0·1250 each or 12·5%, whichever is the greater	C £0·0850 each or 8%, which- ever is the greater
(2) Other ... ..	£0·1250 each	E — C £0·0850 each E —
(B) Other ... ..	16%	C 11% E —
<b>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:</b>		
(A) Apparatus capable of indicating the time of day	17%	C 11% E —
(B) Other ... ..	10%	E —
<b>91.06 Time switches with clock or watch movement (including secondary movement) or with synchronous motor</b>	10%	E —
<b>91.07 Watch movements (including stop-watch movements), assembled:</b>		
(A) Movements suitable for articles capa- ble of indicating the time of day	17%	C 11% E —
(B) Other ... ..	10%	E —
<b>91.08 Clock movements (including secondary movements), assembled:</b>		
(A) Movements suitable for articles capa- ble of indicating the time of day	17%	C 11% E —
(B) Other ... ..	10%	E —
<b>91.09 Watch cases and parts of watch cases ...</b>	17%	C 11% E —
<b>91.10 Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof</b>	17%	C 11% E —
<b>91.11 Other clock and watch parts ... ..</b>	17%	C 11% E —



## Chapter 92

*Musical Instruments; Sound Recorders and Reproducers; Television Image and Sound Recorders and Reproducers, Magnetic; Parts and Accessories of such Articles*

## Notes

1. This Chapter does not cover:

- (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (c) Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15);
- (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02;
- (e) Toy instruments (heading No. 97.03);
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06); or
- (g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are classified elsewhere in this Schedule, in general according to their constituent material, and not under heading No. 92.10 or 92.13.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>		
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>	
<b>92.01</b> Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps:			
(A) Harps ... ..	—	—	—
(B) Other ... ..	17%	C	11%
		E	—
<b>92.02</b> Other string musical instruments ... ..	12.5%	C	8%
		E	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (E) E.F.T.A. (C)
<b>92.03 Pipe and reed organs, including harmoniums and the like:</b>		
(A) Reed organs, including harmoniums	12.5%	—
(B) Other ... ..	12.5%	8%
		E —
<b>92.04 Accordions, concertinas and similar musical instruments; mouth organs:</b>		
(A) Piano accordions ... ..	8%	5%
(B) Other ... ..	10%	7%
		E —
<b>92.05 Other wind musical instruments ... ..</b>	12.5%	8%
		E —
<b>92.06 Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)</b>	17%	11%
		E —
<b>92.07 Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)</b>	12.5%	8%
		E —
<b>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 boat-swains' pipes):</b>		
(A) Musical instruments:		
(1) Musical boxes ... ..	15%	10%
(2) Other ... ..	17%	11%
		E —
(B) Mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments	10%	—
<b>92.09 Musical instrument strings:</b>		
(A) For keyboard instruments ... ..	17%	11%
(B) Other ... ..	12.5%	8%
		E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>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:</b>		
(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	5%	C 3% E —
(2) Reeds, and reed plates incorporating reeds, not comprised in sub-heading (1) above	10%	C 7% E —
(3) Drum head skins ... ..	7.5%	—
(4) Mechanical movements for musical boxes	12.5%	C 8% E —
(5) Other parts and accessories:		
(a) Specialised for use with concertinas, accordions, wind or string instruments	12.5%	C 8% E —
(b) Other ... ..	17%	C 11% E —
(B) Metronomes; tuning forks and pitch pipes not comprised in sub-heading (A) above	10%	—
<b>92.11 Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic:</b>		
(A) Dictating machines, and reproducing machines adapted for use therewith (but not including machines suitable for the recording or reproduction of music)	10%	—
(B) Television image and sound recorders and reproducers, magnetic	8%	—
(C) Other ... ..	10%	C 7% E —

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>92.12 Gramophone records; other articles having recordings (whether of sound or not) or data embodied therein by means similar to those used for the recording of sound; 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 embodying recordings or data by means similar to those used for the recording of sound:</b>		
(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 ... ..	7.5%	C 5% E —
(b) Other ... ..	12.5%	C 8% E —
(2) Other ... ..	5%	—
<b>92.13 Other parts and accessories of apparatus falling within heading No. 92.11:</b>		
(A) Record shaving machines adapted for use in connection with dictating machines	10%	—
(B) Parts and accessories of the apparatus of subheading No. 92.11(B)	8%	—
(C) Other ... ..	10%	C 7% E —

## SECTION XIX

## ARMS AND AMMUNITION; PARTS THEREOF

## Chapter 93

*Arms and Ammunition; Parts thereof*

## Notes

1. This Chapter does not cover:

(a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);

(b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

(c) Armoured fighting vehicles (heading No. 87.08);

(d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);

(e) Bows, arrows, fencing foils or toys falling within Chapter 97; or

(f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

2. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
93.01 Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	12.5%	—
93.02 Revolvers and pistols, being firearms ...	10%	—
93.03 Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	10%	—
93.04 Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like	10%	—
93.05 Arms of other descriptions, including air, spring and similar pistols, rifles and guns:		
(A) Air, spring and similar pistols, rifles and guns	20%	—
(B) Other ... ..	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>93.06</b> Parts of arms, including gun barrel blanks, but not including parts of side-arms:		
(A) Wooden stock blocks, roughly sawn or planed or polished but not further manufactured	5%	—
(B) Other parts ... ..	10%	—
<b>93.07</b> 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	10%	—

## 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, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09;
- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); and safes falling within heading No. 83.03;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);
- (h) Dentists' spittoons falling within heading No. 90.17;
- (i) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or
- (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

2. The articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other:

- (a) Kitchen cabinets and similar cupboards;
- (b) Seats and beds;
- (c) Unit bookcases and similar unit furniture.

3. (a) In this Chapter references to parts of goods do not include 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.

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>94.01</b> Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof	10%	—
<b>94.02</b> 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	10%	—
<b>94.03</b> Other furniture and parts thereof ... ..	10%	—
<b>94.04</b> Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material, or of expanded, foam or sponge rubber or of expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows):		
(A) Containing more than 5 per cent. by weight of silk, of man-made fibres, or of both together	20%	C 17% E —
(B) Other ... ..	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, with handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles;
- (e) Articles falling within Chapter 90 (for example, spectacle frames);
- (f) Articles falling within Chapter 91 (for example, clock or watch cases);
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);
- (h) Articles falling within Chapter 93 (arms and parts thereof);
- (i) 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	Commonwealth (C) E.F.T.A. (E)
<b>95.01</b> Worked tortoise-shell and articles of tortoise-shell	15%	—
<b>95.02</b> Worked mother of pearl and articles of mother of pearl:		
(A) Mother of pearl discs, cut from simply prepared shell, not polished or otherwise worked	5%	—
(B) Other ... ..	15%	—
<b>95.03</b> Worked ivory and articles of ivory ...	15%	—
<b>95.04</b> Worked bone (excluding whalebone) and articles of bone (excluding whalebone):		
(A) Unstrung beads ... ..	—	—
(B) Other ... ..	8%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>95.05</b> 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) Unmounted cameos made of natural coral or of shell and of a size and shape suitable for use in articles of jewellery or imitation jewellery	—	—
(C) Other:		
(1) Coral (natural or agglomerated) and articles thereof	15%	—
(2) Other ... ..	8%	—
<b>95.06</b> Worked vegetable carving material (for example, corozo) and articles of vegetable carving material:		
(A) Unstrung beads made of seeds ...	—	—
(B) Other ... ..	8%	—
<b>95.07</b> Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances:		
(A) Unmounted cameos made of amber and of a size and shape suitable for use in articles of jewellery or imitation jewellery	—	—
(B) Other ... ..	15%	—
<b>95.08</b> 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	10%	—

## 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	Commonwealth (C) E.F.T.A. (E)
<b>96.01</b> 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	10%	—
<b>96.02</b> Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops:		
(A) Paint rollers, squeegees and mops ...	10%	—
(B) Brooms, household and toilet brushes:		
(1) With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	20%	C 18% E —
(2) With filling of iron or steel wire ...	20%	—
(3) Other ... ..	£0·3000 per gross or 20%, whichever is the greater	—
(C) Other:		
(1) Brushes with filling of man-made fibres (including monofil of heading No. 51.01 or 51.02)	17%	C 15% E —
(2) Other ... ..	17%	—
<b>96.03</b> Prepared knots and tufts for broom or brush making	10%	—
<b>96.04</b> Feather dusters ... ..	10%	—
<b>96.05</b> Powder-puffs and pads for applying cosmetics or toilet preparations	10%	—
<b>96.06</b> Hand sieves and hand riddles ... ..	12·5%	—

## 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);
- (i) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (l) Articles falling within heading No. 83.11;
- (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
- (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
- (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
- (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
- (q) Decoy calls and whistles (heading No. 92.08);
- (r) Arms or other articles of Chapter 93; or
- (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.

4. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>97.01</b> 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 20 per cent. by weight of silk, of man-made fibres, or of both together	12·5%	C 10% E —
(B) Other ... ..	12·5%	—
<b>97.02</b> Dolls:		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	12·5%	C 10% E —
(B) Other ... ..	12·5%	—
<b>97.03</b> Other toys; working models of a kind used for recreational purposes:		
(A) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	12·5%	C 10% E —
(B) Other ... ..	12·5%	—
<b>97.04</b> Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):		
(A) Playing cards, exceeding 45 millimetres in length and 32 millimetres in width, being any of the 13 cards of a conventional suit	£0·1250 per 100 packs (each of 52 cards), and so in propor- tion for any other number of cards	C £0·1250 per 100 packs (each of 52 cards), and so in propor- tion for any other number of cards E —
(B) Coin or disc operated machines ...	10%	—
(C) Other ... ..	12·5%	—
<b>97.05</b> Carnival articles; entertainment articles (for example, conjuring tricks and novelty jokes); Christmas tree decorations and similar articles for Christmas festivities, (for example, artificial Christmas trees, Christmas stockings, imitation yule logs, Nativity scenes and figures therefor):		
(A) Christmas tree decorations and similar articles for Christmas festivities, electrical	10%	—
(B) Other:		
(1) Containing more than 20 per cent. by weight of silk, of man-made fibres, or of both together	12·5%	C 10% E —
(2) Other ... ..	12·5%	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>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):</b>		
(A) Wooden golf club head blocks roughly shaped by sawing but not further manufactured	5%	—
(B) Rackets, exceeding 255 grammes in weight	£0·2500 per racket or 20%, whichever is the greater	—
(C) Unstrung racket frames ... ..	£0·1500 per frame or 20%, whichever is the greater	—
(D) Other ... ..	20%	—
<b>97.07 Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds" and similar lures:</b>		
(A) Fishing rods of iron or steel ... ..	7·5%	—
(B) Other ... ..	15%	—
<b>97.08 Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres</b>	12·5%	—

## Chapter 98

*Miscellaneous Manufactured Articles*

## Notes

1. This Chapter does not cover:

- (a) Eyebrow and other cosmetic pencils (heading No. 33.06);  
 (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (a) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);  
 (c) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);  
 (d) Mathematical drawing pens (heading No. 90.16); or  
 (e) Toys falling within Chapter 97.

2. Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>98.01 Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:</b>		
(A) Buttons and button moulds, and parts and blanks thereof	25%	—
(B) Cuff-links and parts and blanks thereof:		
(1) Decorative glass smallwares, unmounted	—	—
(2) Decorative plastic smallwares, unmounted	10%	—
(3) Other ... ..	12.5%	—
(C) Other ... ..	7.5%	—
<b>98.02 Slide fasteners and parts thereof:</b>		
(A) Slide fasteners ... ..	£0.0250 per dozen plus, for any length in excess of 2½ inches, £0.0050 per dozen for each inch or part of an inch of such excess	—

Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>98.02 Slide fasteners, etc.—contd.</b>		
(B) Parts of slide fasteners:		
(1) Metal chain scoops mounted on tape or other material	£0·0025 per foot length of single tape or 10%, whichever is the greater	—
(2) Unmounted metal chain scoops and all other metal components	£0·0750 per lb. or 10%, whichever is the greater	—
(3) Other ... ..	5%	—
<b>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</b>	10%	—
<b>98.04 Pen nibs and nib points ... ..</b>	7·5%	—
<b>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:</b>		
(A) Pencil leads and tailors' chalks ...	5%	—
(B) Other ... ..	10%	—
<b>98.06 Slates and boards, with writing or drawing surfaces, whether framed or not</b>	10%	—
<b>98.07 Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks:</b>		
(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	6%	—
(B) Devices for making labels by printing or embossing, otherwise than by stamping the whole legend simultaneously	7%	—
(C) Other ... ..	10%	—



Tariff Heading	Rate of Import Duty (if any)	
	Full	Commonwealth (C) E.F.T.A. (E)
<b>98.08</b> Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	10%	—
<b>98.09</b> 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	10%	—
<b>98.10</b> 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 to provide a means of ignition, whether by spark, flame or otherwise, 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 ...	10%	—
(B) Other lighters and parts thereof ...	10%	—
<b>98.11</b> 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) Briar root blocks, roughly shaped by sawing but not further manufactured; briar pipe bowls, with stem either undrilled or drilled to a bore of 4 millimetres or less	—	—
(B) Other ... ..	8%	—
<b>98.12</b> Combs, hair-slides and the like ... ..	10%	—
<b>98.13</b> Corset busks and similar supports for articles of apparel or clothing accessories	10%	—
<b>98.14</b> 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)	15%	—
(B) Other ... ..	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>98.15 Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners</b>	15%	—
<b>98.16 Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing</b>	8%	—

## 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	Commonwealth (C) E.F.T.A. (E)
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 ... ..	10%	—

<i>Tariff Heading</i>	<i>Rate of Import Duty (if any)</i>	
	<i>Full</i>	<i>Commonwealth (C) E.F.T.A. (E)</i>
<b>99.03 Original sculptures and statuary, in any material:</b>		
(A) Of an age exceeding 100 years ...	—	—
(B) Other ... ..	10%	—
<b>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</b>	—	—
<b>99.05 Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest</b>	—	—
<b>99.06 Antiques of an age exceeding one hundred years</b>	—	—

## 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; edible products of animal origin, not elsewhere specified or included.
- 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 medicinal 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***Chapter*

- 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.
- 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 Albuminoid 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 Similar Containers; 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 similar containers; 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

## Chapter

- 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.
- 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***Chapter*

- 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; Television Image  
and Sound Recorders and Reproducers, Magnetic; Parts thereof**

- 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; television image and sound recorders and reproducers, magnetic; 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.



## SCHEDULE 2

## IMPORT DUTIES (GENERAL) ORDERS REVOKED

<i>Number and Year of Order</i>	<i>Reference</i>
No. 7 of 1970	S.I. 1970/1522 (1970 III, p. 4935).
No. 1 of 1971	S.I. 1971/115 (1971 I, p. 209).
No. 2 of 1971	S.I. 1971/272 (1971 I, p. 934).
No. 3 of 1971	S.I. 1971/851 (1971 II, p. 2458).
No. 4 of 1971	S.I. 1971/858 (1971 II, p. 2478).
No. 5 of 1971	S.I. 1971/1056 (1971 II, p. 3145).
No. 6 of 1971	S.I. 1971/1387 (1971 II, p. 3901).

## EXPLANATORY NOTE

*(This Note is not part of the Order.)*

This Order, which comes into operation on 1st January 1972

- (1) consolidates the Import Duties (General) (No. 7) Order 1970 and the Orders amending it,
- (2) completes the process begun by the Import Duties (General) (No. 4) Order 1968 and continued in subsequent Orders, in that it again reduces, as the fourth and last of a series of reductions, the full rate of import duty (and, where applicable the Commonwealth preference rate) on a wide range of goods in accordance with the undertakings given by the United Kingdom at Geneva and set out in the June 1967 Protocol to the General Agreement on Tariffs and Trade (the Kennedy Round; Cmnd. 3347),
- (3) effects some further simplifications of the tariff by again reducing the number of sub-divisions in certain headings and entirely eliminating those in others where previously differing rates of duty have been brought to the same level as a result of the reductions referred to in (2) above,
- (4) imposes new duties, generally at the rate of 85 per cent. of the full rates, on imports of certain cotton textiles (as defined in the Order) from countries in the Commonwealth Preference Area other than the Republic of Ireland,
- (5) provides in some descriptions and rates of duty for a change to metric units where consultation has shown their use to be desired by the industries concerned,
- (6) adapts the text of certain chapter notes and headings to take account of the consolidation of the law relating to the hydrocarbon oil duty in the Hydrocarbon Oil (Customs and Excise) Act 1971 (c. 12),
- (7) effects minor alterations to the tariff, including modifications in certain headings to facilitate implementation of the provisions of section 1 of the Finance Act 1971 (c. 68) introducing the Generalised System of Preferences and
- (8) incorporates amendments to tariff headings, section and chapter notes and the interpretative rules to give effect to a Recommendation of the Customs Co-operation Council designed to bring the Brussels Nomenclature (on which the United Kingdom Tariff is based) abreast of various technological developments and in other respects to improve its texts.

These amendments are too numerous to explain in detail in this Note but they include, for example, new and specific provisions for the classification of computers (Chapter 84), printed circuits and microcircuits (Chapter 85), air-cushion vehicles (Chapters 86, 87, 89) and new-type watch movements (Chapter 91). They also introduce, to mention two further examples, criteria for distinguishing between various products of the cereal milling industry (Chapter 11) and for classifying goods in which textiles and artificial plastic materials are combined (Chapter 59).

Some of the amendments transfer goods to headings bearing a different rate of duty. Where such transfers involve goods of known trade importance new subheadings have been raised to preserve the rate which, but for the amendment, would apply. The amendment of Note 4 to Chapter 31, by deletion of the reference to arsenic content, will, for example, result in certain ammonium phosphates, at present classified in heading 28.40 with rates of duty of 23 per cent. and 9 per cent., being transferred to heading 31.05. New subheadings have therefore been raised in heading 31.05 to preserve these rates.