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 S T A T U T O R Y   I N S T R U M E N T S
 

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1973 No. 1845

## CUSTOMS AND EXCISE

**The Import Duties (General) (No. 8) Order 1973***Made*        -        -        -        *5th November 1973**Laid before the House  
of Commons*                                *22nd November 1973**Coming into Operation*                                *1st January 1974*

The Lords Commissioners of Her Majesty's Treasury, by virtue of the powers conferred upon them by sections 1, 2 and 13 of the Import Duties Act 1958(a), as amended by section 5(5) of, and paragraph 1 of Schedule 4 to, the European Communities Act 1972(b), and of all other powers enabling them in that behalf, on the recommendation of the Secretary of State(c), hereby make the following Order:—

***Citation, operation, interpretation***

1.—(1) This Order may be cited as the Import Duties (General) (No. 8) Order 1973 and shall come into operation on 1st January 1974.

(2) The Interpretation Act 1889(d) shall apply to the interpretation of this Order as it applies to the interpretation of an Act of Parliament and as if this Order and the Orders hereby revoked were Acts of Parliament.

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

***Classification of goods for duty purposes***

2.—(1) The form of customs tariff set out in columns 1 and 2 of Schedule 1 to this Order (being the form prescribed by the Import Duties (General) (No.7) Order 1971(e) as amended by subsequent Orders under the Import Duties Act 1958(f), and with other amendments required to give effect to Community obligations) 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 or by virtue of any enactment.

(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) 1972 c.68. (c) See S.I. 1970/1537 (1970 III, p. 5293). (d) 1889 c.63.

(e) S.I. 1971/1971 (1971 III, p. 5330). (f) See the Import Duties (General) Orders revoked by Article 10 of this Order.

(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<sup>(a)</sup>, and the classification shall be made by a comparison of the amounts chargeable on goods subject to the full rate of duty (as defined in Article 3(1) below).

***Rates of import duty:***

***(a) The full rate***

3.—(1) Where in any heading or subheading in Schedule 1 to this Order a rate of duty is shown in column 3 not prefixed by a letter or prefixed by the letter “F”, then, on the import into the United Kingdom of goods classified in that heading or subheading, there shall be charged an import duty at the rate so shown (herein referred to as the “full rate”) unless the goods are exempt from duty or subject to duty at a lower rate by virtue of paragraph (2) of this Article or the provisions of Articles 4 to 8 (below):

Provided that, where a rate of import duty specified in Schedule 1 hereto in relation to any goods is equal to the rate of customs duty applicable to those goods under the Common Customs Tariff of the European Communities and that customs duty is charged in the United Kingdom by virtue of section 5(1) of the European Communities Act 1972, the import duty shall not be regarded as charged by virtue of this Order and the reference to it in the said Schedule 1 shall be treated as merely indicative of the rate of customs duty charged as aforesaid.

(2) Notwithstanding the provisions of the preceding paragraph or any provision of Articles 4 to 8 below, in the case of goods falling within a heading or subheading specified in column 1 of any Part of Schedule 2 hereto which are of a description specified in column 2 thereof (being goods temporarily exempt from import duty on 1st January 1972) no import duty shall be charged except as specified in that Schedule.

(3) For the purposes of the preceding paragraph a description of goods in column 2 of the said Schedule 2 (other than one covering a whole heading or subheading) shall be taken to include all goods which it would include if it were a subheading (other than the final subheading) of the relevant heading and were accordingly subject to the Interpretative Rules in Schedule 1 hereto.

***(b) Goods entitled to benefit from the eventual abolition of customs duties in trade between the United Kingdom and other Member States of the European Communities***

4. Without prejudice to the provisions of Article 5 below, in the case of goods which satisfy the requisite conditions to benefit from Regulation (EEC) 385/73<sup>(b)</sup> (relating to goods entitled to benefit from the eventual abolition of customs duties in trade between the United Kingdom and the other Member States of the European Communities) import duty shall be charged at the rate, if any, shown in relation to the goods in column 4 of Schedule 1 hereto prefixed by the letter “M”.

***(c) Maintenance of pre-accession duty-free or preferential treatment for the Republic of Ireland, the Channel Islands and Denmark***

5.—(1) No import duty shall be charged in the case of goods of the Republic of Ireland or in the case of goods of the Channel Islands.

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<sup>(a)</sup> 1969 c.16. <sup>(b)</sup> O.J. No L42, 14.2.1973, p.1.

(2) No import duty shall be charged in the case of goods of Denmark unless a rate is shown in relation to the goods in column 4 of Schedule 1 or column 3 of Part I of Schedule 3 hereto prefixed by the letter "D", in which case duty shall be charged at the rate so shown.

(d) *E.F.T.A. countries*

6.—(1) In this Article—

"the Agreements" means the Agreements, signed on 22nd July 1972, between the European Economic Community and, respectively, Austria, Iceland, Portugal, Sweden and Switzerland, the Agreement, signed on 14th May 1973, between the Community and Norway and the Agreement, signed on 5th October 1973, between the Community and Finland, and

references to Article 25(1) of Protocol No. 3 (relating to origin of goods) to all or any of the said agreements are references to that Article as amended by an EEC Regulation approved by the Council of the European Communities on 23rd October 1973(a).

(2) In the case of goods which—

- (i) satisfy the provisions of Article 25(1) of Protocol No. 3 to the Agreements or,
- (ii) not being goods of a class to which the Agreements apply, are goods of one of the aforementioned countries,

no import duty shall be charged unless a rate is shown in relation to the goods—

- (a) in column 4 of Schedule 1 hereto prefixed by the letter "E" or
- (b) in column 3 of Part I of Schedule 3 hereto,

and, if a rate is so shown, import duty shall be charged at that rate.

(3) An entry in the form "E†" in column 4 of Schedule 1 hereto denotes a sub-heading in relation to goods of which a rate or rates are shown in column 3 of Part I of Schedule 3 hereto and are chargeable in accordance with paragraph (2) above.

(4) In the case of goods of a class to which the Agreements apply which are to be regarded as originating products under the Agreements but do not satisfy the provisions of Article 25(1) of Protocol No. 3 to the Agreements, the following provisions shall apply—

- (i) if such goods fall within a heading or subheading specified in column 1 of Part II of Schedule 3 hereto and, where a description is specified in column 2 thereof, are of that description, import duty shall be charged at the relevant rate specified in column 3 of the said Part II, and
- (ii) if such goods fall within a heading or subheading specified in Part III of Schedule 3 hereto and, where a description is specified in column 2 thereof, are of that description, import duty shall be charged at the rate, if any, prefixed by the letter "M" in the heading or subheading in Schedule 1 hereto into which the goods fall.

(5) In the case of goods falling within a heading or subheading specified in column 1 of Part IV of Schedule 3 hereto which are to be regarded as originating products under Protocol No. 3 to the Agreement, referred to in paragraph (1) of this Article, between the European Economic Community and Portugal, import duty shall be charged—

- (a) at the rate, if any, specified in column 3 thereof in relation to the goods if they satisfy the provisions of Article 25(1) of the said Protocol No. 3 and
- (b) at the rate specified in column 4 thereof if they do not satisfy the provisions of the said Article 25(1).

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(a) This Regulation has not yet been published in the Official Journal.

Provided that, where a description or a period of time is specified in column 2 of the said Part IV in relation to any heading or subheading, this paragraph shall only apply to goods of the heading or subheading which are of the description as specified or to the duty chargeable on goods of the heading or subheading during the period so specified, as the case may be.

(6) In the case of goods of Norway falling within a subheading specified in column 1 of Part V of Schedule 3 hereto, import duty shall be charged at the rate specified in relation to the goods in column 2 thereof.

(7) For the purposes of this Article, a description of goods in column 2 of Schedule 3 hereto (other than one covering a whole heading or subheading) shall be taken to include all goods which it would include if it were a heading or subheading (other than the final subheading) and were accordingly subject to the Interpretative Rules in Schedule 1.

*(e) Commonwealth preference area countries*

7.—(1) In the case of goods qualifying for Commonwealth preference import duty shall be charged at the rate, if any, shown in relation to the goods in column 5 of Schedule 1 hereto prefixed by “C1” or without any prefix, as the case may be:

Provided that, in the case of goods of the part of the Commonwealth preference area formed by the countries named in Part I of Schedule 4 hereto, if a rate of duty is shown in relation to the goods in the said column 5 of Schedule 1 hereto prefixed by “C2”, import duty shall be charged at the rate so shown.

(2) The proviso to paragraph (1) above does not apply to goods in relation to which “C2” and a rate of duty is shown in square brackets “[ ]” in the said column 5, (such rates being shown for the purpose of determining the duty chargeable on goods of tariff heading 63.01).

*(f) Associated African and Malagasy States and certain other countries and territories associated with the European Economic Community*

8. In the case of goods of a country or territory named in Part II of Schedule 4 hereto in relation to which a rate of duty is shown in column 3 of Schedule 1 hereto prefixed by the letter “S”, import duty shall be charged at the rate so shown, instead of the full rate, if that rate is lower than the full rate.

*General provisions about the charging of import duties*

9.—(1) Where a heading or subheading or footnote in Schedule 1 limits a rate of duty to a specified period or according to the value of the goods or shows different rates for different periods, duty shall be charged accordingly.

(2) Goods which under the preceding provisions of this Order are subject to two (or more) different rates of duty below the full rate shall be treated as subject to the provision (or provisions) under which the least duty or, if that is the case, no duty is chargeable.

(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) In Schedule 1, 2 or 3 hereto (whether in relation to the charging of duty or the classification of goods)—

“Hydrocarbon oil duty” means a duty chargeable under the Hydrocarbon Oil (Customs and Excise) Act 1971 (a);

units of measurement are referred to by their usual abbreviations (being those authorised by the Weights and Measures (Marking of Goods and Abbreviation of Units) Regulations 1970(b) together with the abbreviation of “tonne” to “t”); any reference to a rate of duty expressed as a percentage is a reference to that percentage of the value of the goods;

“revenue duty” means a duty of customs chargeable under any enactment other than the Import Duties Act 1958, the Customs Duties (Dumping and Subsidies) Act 1969 or the European Communities Act 1972;

references to the weight of any goods, unless otherwise stated, are references to their net weight;

any amount expressed in units of account (UA) shall be converted to sterling at the rate of 2·4 UA to one pound;

“m.m.f.” means man-made fibre;

“w.i.g.” means “whichever is the greater”;

“w.i.l.” means “whichever is the less”.

#### ***Revocations***

10. The Import Duties Orders specified in Schedule 5 hereto are hereby revoked.

5th November 1973.

*P. L. Hawkins,*

*Hugh Rossi,*

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

## 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 shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.
2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), imported unassembled or disassembled.  
(b) Any reference in a heading to a material or substance shall be taken to include a reference to mixtures or combinations of that material or substance with other materials or substances. Any reference to goods of a given material or substance shall be taken to include a reference to goods consisting wholly or partly of such material or substance. The classification of goods consisting of more than one material or substance shall be according to the principles of Rule 3.
3. When for any reason, goods are *prima facie*, classifiable under two or more headings, classification shall be effected as follows:
  - (a) The heading which provides the most specific description shall be preferred to headings providing a more general description.
  - (b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to 3.(a) shall be classified as if they consisted of the material or component which gives the goods their essential character, insofar as this criterion is applicable.
  - (c) When goods cannot be classified by reference to 3.(a) or 3.(b), they shall be classified under the heading which involves the highest rate of duty and if this rate is the same for several headings, they shall be classified under that one of such headings which occurs latest in the nomenclature of the Schedule.
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. The above Rules shall also apply *mutatis mutandis* when determining the appropriate subheading within a heading, except as provided in a Note to a Section or Chapter expressed to be a special note applying to subheadings only. Except insofar as the contrary intention appears, terms used in a subheading are to be interpreted in the same way as in the heading.

*Index of General Definitions etc.*

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

**NOTE**

*In this Schedule (and in Schedule 2 to this Order), the descriptions in the headings to columns of duty rates refer to rates of duty as follows:—*

- “Associated States” (S): *the rate of import duty applicable to goods of those countries and territories associated with the European Economic Community named in Part II of Schedule 4 to the Order. (Article 8 of the Order.)*
- “Community” (M): *the rate of import duty applicable to goods entitled to benefit from the eventual abolition of customs duties in trade between the United Kingdom and the other Member States of the European Communities. (Article 4 of the Order.)*
- “EFTA” (E): *the rate of import duty applicable to goods of Austria, Finland, Iceland, Norway, Portugal, Sweden and Switzerland or goods satisfying the provisions of Article 25(1) of Protocol 3 to the Agreements made between the European Communities and those countries. (Article 6 of the Order.)*
- “Associable CPA” (C2): *the rate of import duty applicable to goods of the area formed by the countries named in Part I of Schedule 4 to the Order. (Article 7(i) of the Order.)*
- “Non-associable CPA” (C1): *the rate of import duty applicable to goods which qualify for Commonwealth preference but are not goods of the area formed by the countries named in Part I of Schedule 4 to the Order. (Article 7(i) of the Order.)*

SCHEDULE 1  
SECTION I  
LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1  
*Live Animals*

**Notes**

1. This Chapter covers all live animals except:  
 (a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03;  
 (b) Microbial cultures and other products of heading No. 30.02; and  
 (c) Animals of heading No. 97.08.
2. Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

**Additional Note**

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

Head- ing No.	Description	Rate of Import Duty (if any)					
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"* Denmark (D)	(M) (E)	"Non-associable CPA"* "Associable CPA"*	
1	2	3		4		5	
01.01	Live horses, asses, mules and hinnies: A. Horses: I. Pure-bred breeding animals II. For slaughter III. Other ... B. Asses ...	... ... ... ... ... ... ...	3-2% 3-2% 7-2% 4-8% —	— — — — —	M E M E M E	— — — — — —	3-2% 3-2% 7-2% 4-8% —

\*See note preceding this Chapter.





1	2	3	4	5
01.05	<p><b>Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls:</b>                      A. Of a weight not exceeding 185 g ... ..                      B. Other:                        I. Fowls ... ..                        II. Ducks ... ..                        III. Geese ... ..                        IV. Turkeys ... ..                        V. Guinea fowls ... ..</p>	<p>— — — — —</p>	<p>— — — — —</p>	<p>— — — — —</p>
01.06	<p><b>Other live animals:</b>                      A. Domestic rabbits ... ..                      B. Pigeons ... ..                      C. Other:                        I. Quadrupeds ... ..                        II. Bees ... ..                        III. Other ... ..</p>	<p>3.2% — 10%</p>	<p>— 3.2% 6% 10%</p>	<p>3.2% — 4%</p>

M }  
 E }  
 M }  
 D }  
 E }

F }  
 S }

C1 }  
 C2 }  
 C1 }  
 C2 }

## Chapter 2

*Meat and Edible Meat Offals***Note**

This Chapter does not cover:

- (a) Products of the kinds described in headings Nos. 02.01, 02.02, 02.03, 02.04 and 02.06, unfit or unsuitable for human consumption;
- (b) Guts, bladders or stomachs of animals (heading No. 05.04) and animal blood (heading No. 05.15); or
- (c) Animal fat, other than products of heading No. 02.05 (Chapter 15).

**Additional Notes**

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

- A. "Carcases of domestic bovine animals", for the purposes of subheading 02.01 A.II.a): whole carcasses of the slaughtered animals after having been bled, eviscerated and skinned. Such carcasses are imported with or without the heads, with or without the feet and with or without the other offals attached. Where carcasses are imported without the heads, the latter must have been separated from the carcass at the atlanto-occipital joint. When imported without the feet, the latter must have been cut off at the carpo-metacarpian or tarso-metatarsian joints;
- B. "Half-carcases of domestic bovine animals", for the purposes of subheading 02.01 A.II.a): the product resulting from the symmetrical division of the whole carcass through the centre of each cervical, dorsal, lumbar and sacral vertebra and through the centre of the sternum and of the ischio-pubic symphysis;
- C. "Calf carcasses", for the purposes of subheading 02.01 A.II.a).aa)11.: carcasses of animals of the domestic bovine species with the typical light colour of veal, weighing per carcass 130 kg or less;
- D. "Calf half-carcasses", for the purposes of subheading 02.01 A.II.a).aa)11.: half-carcasses of animals of the domestic bovine species with the typical light colour of veal, weighing per half-carcass 65 kg or less;
- E. "Unseparated calf forequarters", for the purposes of subheading 02.01 A.II.a).aa)22.: the whole of the front part of a calf carcass comprising all the bones and the scrag, neck and shoulder, with a maximum of eight pairs of ribs and a minimum of four pairs of ribs with or without the thin flank. These cuts must be of the typical light colour of veal and weigh not more than 60 kg;
- F. "Separated calf forequarters", for the purposes of subheading 02.01 A.II.a).aa)22.: the front part of a calf half-carcass comprising all the bones and the scrag, neck and shoulder, with a maximum of eight ribs and a minimum of four ribs with or without the thin flank. These cuts must be of the typical light colour of veal and weigh not more than 30 kg;
- G. "Unseparated calf hindquarters", for the purposes of subheading 02.01 A.II.a).aa)33.: the whole of the rear part of a calf carcass comprising all the bones and the thighs and loins, with a minimum of five pairs of whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 75 kg. The expression is to be extended to cover the whole of the front part of a calf carcass comprising all the bones and the scrag, neck and shoulder, with more than eight pairs of ribs;
- H. "Separated calf hindquarters", for the purposes of subheading 02.01 A.II.a).aa)33.: the rear part of a calf half-carcass comprising all the bones and the thigh and loin, with a minimum of five whole or cut ribs with or without the knuckle and with or without the thin flanks. These cuts must be of the typical light colour of veal and weigh not more than 40 kg. The expression is to be extended to cover the front part of a calf half-carcass comprising all the bones and the scrag, neck and shoulder, with more than eight ribs;

II. "Compensated quarters":

- (a) for the purposes of subheading 02.01 A.II.a)1.bb)11.: portions composed of either:
- forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib; or
  - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.
- The forequarters and the hindquarters constituting "compensated quarters" must be imported at the same time and in equal numbers, and the total weight of the forequarters must be the same as that of the hindquarters; a difference of not more than 5% in those weights is allowed;
- (b) For the purposes of subheading 02.01 A.II.a)2.aa): portions composed of either:
- forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the tenth rib; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the third rib; or
  - forequarters comprising all the bones and the scrag, neck and shoulder, and cut at the fifth rib, with the whole of the flank and breast attached; and hindquarters comprising all the bones and the thigh and sirloin, and cut at the eighth cut rib.

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

- K. "Forequarters of adult animals", for the purposes of subheading 02.01 A.II.a)1.bb)22., and "forequarters", for the purposes of subheading 02.01 A.II.a)2.bb): the front part of the half-carcase comprising all the bones and the scrag, neck and shoulder, with a minimum of four ribs and a maximum of ten whole or cut ribs, with or without the thin flanks;
- L. "Hindquarters of adult animals", for the purposes of subheading 02.01 A.II.a)1.bb)33., and "hindquarters", for the purposes of subheading 02.01 A.II.a)2.cc): the rear part of the half-carcase comprising all the bones and the thigh and sirloin, with a minimum of three whole or cut ribs, with or without the shin and with or without the thin flanks; the expressions are to be extended to cover the front part of the half-carcase comprising all the bones and including the scrag, neck and shoulder, but with more than ten ribs;
- M. (a) "Crop" and "chuck and blade" cuts, for the purposes of subheading 02.01 A.II.a)2.dd)22.bbb), the dorsal part of the forequarter, including the upper part of the shoulder, obtained by a cut along a straight line through the point where the first rib joins the first sternal segment to the point of reflection of the diaphragm on the tenth with a minimum of four ribs and a maximum of ten ribs;
- (b) "Brisket" cut, for the purposes of subheading 02.01 A.II.a) 2.dd) 22.bbb), the lower part of the forequarter comprising the brisket navel end and brisket point end;
- N. In determining the number of whole or cut ribs referred to in paragraphs E. to L., only those attached to the backbone shall be taken into consideration.
2. A. For the purposes of subheadings 02.06 B.I.a)2.aa) and 02.06 B.I.b)2.aa), "bacon sides" shall be taken to mean pig half-carcases without the head, claps, neck, feet, tail, flare fat, kidneys, tenderloin, blade bone, sternum, vertebral column, pelvic bone and diaphragm;
- B. For the purposes of subheadings 02.06 B.I.a)2.bb) and 02.06 B.I.b)2.bb), "spencers" shall be taken to mean "bacon sides" without the ham, whether or not boned;
- C. For the purposes of subheadings 02.06 B.I.a)2.cc) and 02.06 B.I.b)2.cc), "3 sides" shall be taken to mean "bacon sides" without the shoulder, whether or not boned;
- D. For the purposes of subheadings 02.06 B.I.a)2.cc) and 02.06 B.I.b)2.cc), "middles" shall be taken to mean "bacon sides" without the ham and the shoulder, whether or not boned.
3. For the purposes of subheadings 02.06 B.I.b)3.aa), 4.aa), 5.aa), 6.aa) and 7.aa), products whose water/protein ratio in the meat (nitrogen content multiplied by 6.25) is more than 2.8 shall be considered as slightly dried and slightly smoked.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (F) (S)	"Community"* "EFTA"* Denmark (M) (E) (D)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)		
1	2	3	4	5		
02.01	Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03, or 01.04, fresh, chilled or frozen: A. Meat: I. Of horses, asses, mules and hinnies: a) Horsemeat ... .. b) Other ... .. II. Of bovine animals: a) Of domestic bovine animals: 1. Fresh or chilled: aa) Of calves: 11. Carcasses and half-carcasses ... .. 22. Separated or unseparated forequarters 33. Separated or unseparated hindquarters	F 8.2% S 5%  F 11.2% S 10%	M } 3% D } E } M } 8.2% D } 6% E } 11.2%	C1 5.2% C2 —  C1 5.2% C2 —  C1 4% C2 —  C1 4% C2 —  C1 4% C2 —		

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
02.01 (contd)	<p>bb) Of adult animals:</p> <p>11. Carcasses, half-carcasses or "compensated" quarters:</p> <p>aaa) Carcasses of a weight of not less than 180 kg but not more than 270 kg and half-carcasses or "compensated" quarters, of a weight of not less than 90 kg but not more than 135 kg, with a low degree of ossification of the cartilages (more especially those of the symphysis pubis and the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour</p> <p>bbb) Other ... ..</p>	<p>F £0-2488 per cwt plus 4%</p> <p>S £0-3110 per cwt</p>	<p>M } £0-2488 per cwt D } E } £0-2488 per cwt plus 4%</p>	<p>C1 C2</p> <p>4% —</p>
	<p>bbb) Other ... ..</p>	<p>F £0-2488 per cwt plus 4%</p> <p>S £0-3110 per cwt</p>	<p>M } £0-2488 per cwt D } E } £0-2488 per cwt plus 4%</p>	<p>C1 C2</p> <p>4% —</p>
	<p>22. Forequarters:</p> <p>aaa) Of a weight of not less than 45 kg but not more than 68 kg, with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour</p> <p>bbb) Other ... ..</p>	<p>F £0-2488 per cwt plus 4%</p> <p>S £0-3110 per cwt</p>	<p>M } £0-2488 per cwt D } E } £0-2488 per cwt plus 4%</p>	<p>C1 C2</p> <p>4% —</p>
	<p>bbb) Other ... ..</p>	<p>F £0-2488 per cwt plus 4%</p> <p>S £0-3110 per cwt</p>	<p>M } £0-2488 per cwt D } E } £0-2488 per cwt plus 4%</p>	<p>C1 C2</p> <p>4% —</p>

1	2	3	4	5	
	33. Hindquarters: aaa) Of a weight of not less than 45 kg but not more than 68 kg (not less than 38 kg but not more than 61 kg in the case of "Pistola" cuts), with a low degree of ossification of the cartilages (more especially those of the vertebral apophyses), the meat of which is of a light pink colour and the fat of which, of extremely fine structure, is white to light yellow in colour bbb) Other ... ..	F £0.2488 per cwt plus 4% S £0.3110 per cwt	M } £0.2488 per cwt D } E } £0.2488 per cwt plus 4%	C1 C2	4% —
	cc) Other cuts of beef and veal: 11. Unboned (bone-in) ... ..	F £0.2488 per cwt plus 4% S £0.3110 per cwt	M } £0.2488 per cwt D } E } £0.2488 per cwt plus 4%	C1 C2	4% —
	22. Boned or boneless ... ..	F 8% S 5%	M } D } E } 8%	C1 C2	4% —
	2. Frozen: aa) Carcases, half-carcases, or "compensated" quarters	F £0.2488 per cwt plus 4% S £0.3110 per cwt	M } £0.2488 per cwt D } E } £0.2488 per cwt plus 4%	C1 C2	4% —
	bb) Forequarters ... ..	F £0.2488 per cwt plus 4% S £0.3110 per cwt	M } £0.2488 per cwt D } E } plus 4%	C1 C2	4% —
	cc) Hindquarters ... ..	F £0.2488 per cwt plus 4% S £0.3110 per cwt	M } £0.2488 per cwt D } E } plus 4%	C1 C2	4% —
	dd) Other: 11. Unboned (bone-in) ... ..	F £0.2488 per cwt plus 4% S £0.3110 per cwt	M } £0.2488 per cwt D } E } £0.2488 per cwt plus 4%	C1 C2	4% —

1	2	3	4	5
02.01 (contd)	<p>A. II. a)2. dd) 22. Boned or boneless:  aaa) Forequarters, whole or cut into a maximum of five pieces, each quarter being in a single block; "compensated" quarters in two blocks, one of which contains the forequarter, whole or cut into a maximum of five pieces, and the other, the hindquarter, excluding the tenderloin, in one piece  bbb) Crop, chuck and blade and brisket cuts  ccc) Other ... ..</p> <p>b) Other ... ..</p>	<p>F 8% S 5%</p> <p>F 8% S 5%</p> <p>F 8% S 5%</p> <p>F 14% S 10%</p>	<p>M } D } E 8%</p> <p>M } D } E 4%</p> <p>M } D } E 8% 4%</p> <p>M } D } E 8% 6% 14%</p>	<p>C1 4% C2 —</p> <p>C1 4% C2 —</p> <p>C1 4% C2 —</p> <p>C1 8% C2 —</p>
III. Of swine:	<p>a) Of domestic swine:  1. Carcasses or half-carcasses, with or without heads, feet or flare fat  2. Hams and cuts of ham, unboned (bone-in) ...  3. Shoulders and cuts of shoulders, unboned (bone-in)  4. Loins and cuts of loins, unboned (bone-in) ...  5. Bellies and cuts of bellies... ..  6. Other ... ..  b) Other ... ..</p>	<p>—</p> <p>—</p> <p>—</p> <p>—</p> <p>8%</p>	<p>—</p> <p>—</p> <p>—</p> <p>—</p> <p>6% 8%</p>	<p>—</p> <p>—</p> <p>—</p> <p>—</p> <p>2% —</p>
IV. Other:	<p>a) Mutton and lamb:  1. Mutton, bone-in carcasses, whole ... ..</p>	<p>F £0-2800 per cwt plus 8% S £0-4667 per cwt</p>	<p>M } D } E £0-2800 per cwt plus 8% £0-2800 per cwt plus 8%</p>	<p>C1 £0-2800 per cwt plus 8% C2 £0-4667 per cwt</p>



1	2	3	4	5
	2. Other ... ..	F £0.5601 per cwt plus 8% S £0.9335 per cwt	M } £0.5601 per cwt D } E } £0.5601 per cwt plus 8%	C1 £0.5601 per cwt plus 8% C2 £0.9335 per cwt
	b) Other ... ..	F 14% S 10%	M } D } E } 14%	C1 8% C2 —
	<b>B. Offals:</b>			
	1. For the manufacture of pharmaceutical products:			
	a) Beef and veal (other than sweetbreads and tongues)	F 6% S —	M } D } E } 6%	— —
	b) Other ... ..	—	—	—
	II. Other:			
	a) Of horses, asses, mules and hinnies ... ..	F 5.2% S —	M } E } 5.2%	C1 5.2% C2 —
	b) Of domestic bovine animals:			
	1. Livers ... ..	F 10.8% S 10%	M } D } E } 10.8%	C1 2.8% C2 —
	2. Other:			
	aa) Sweetbreads and tongues ... ..	F 2.4% S —	M } E } 2.4%	C1 2.4% C2 —
	bb) Other ... ..	F 10.4% S 10%	M } D } E } 10.4%	C1 2.4% C2 —
	c) Of domestic swine:			
	1. Heads and cuts of heads; necks ... ..	—	—	—
	2. Feet and tails ... ..	—	—	—
	3. Kidneys ... ..	—	—	—
	4. Livers ... ..	—	—	—
	5. Hearts, tongues and lungs ... ..	—	—	—
	6. Livers, hearts, tongues and lungs attached to the trachea and gullet ... ..	—	—	—
	7. Other ... ..	F 2.4% S —	M } E } 2.4%	C1 2.4% C2 —



1	2	3	4	5
	3. Of other poultry ... ..	—	—	—
	e) Legs and cuts of legs:			
	1. Of geese ... ..	—	—	—
	2. Of turkeys:			
	aa) Drumsticks and cuts of drumsticks	—	—	—
	bb) Other ... ..	—	—	—
	3. Of other poultry ... ..	—	—	—
	f) Other ... ..	—	—	—
	C. Offals ... ..	—	—	—
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine:			
	A. Foie gras (goose or duck) ... ..	—	—	—
	B. Other ... ..	—	—	—
02.04	Other meat and edible meat offals, fresh, chilled or frozen:			
	A. Of domestic pigeons and domestic rabbits:			
	I. Rabbit, fresh ... ..	8.2%	3%	5.2%
		5%		
	II. Edible meat offals ... ..	5.2%	8.2%	5.2%
	III. Other ... ..	11.2%	5.2%	5.2%
		10%	6%	
	B. Of game:			
	I. Rabbit, fresh ... ..	5%	3%	2%
	II. Edible meat offals ... ..	2%	5%	2%
	III. Other ... ..	8%	2%	2%
	C. Other:			
	I. Whale and seal meat; frogs' legs:			
	a) Whale meat ... ..	10%	6%	4%
	b) Other ... ..	10%	6%	4%

1	2	3	4	5
02.04 (cont'd)	C. II. Other: a) Edible meat offals ... .. b) Other ... ..	F 5.6% S — F 11.6% S 10%	M — E 5.6% M } 6% D } 11.6% E }	C1 5.6% C2 — C1 5.6% C2 —
02.05	<b>Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked:</b> A. Back-fat: I. Fresh, chilled, frozen, salted or in brine ... .. II. Dried or smoked ... .. B. Pig fat, other than that falling within subheading A. ... .. C. Poultry fat ... ..	— — — —	— — — —	— — — —
02.06	<b>Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked:</b> A. Horsemeat, salted, in brine or dried ... .. B. Meat and edible meat offals of domestic swine: I. Meat: a) Salted or in brine: 1. Carcasses or half-carcasses, with or without heads, feet or flare fat 2. Bacon sides, spencers, $\frac{3}{4}$ sides and middles: aa) Bacon sides ... .. bb) Spencers ... .. cc) $\frac{3}{4}$ sides and middles ... .. 3. Hams and cuts of ham, unboned (bone-in) ... .. 4. Shoulders (fores) and cuts of shoulders, unboned (bone-in) ... .. 5. Loins and cuts of loins, unboned (bone-in) ... .. 6. Bellies (streaky) and cuts of bellies ... .. 7. Other ... .. b) Dried or smoked: 1. Carcasses or half-carcasses, with or without heads, feet or flare fat 2. Bacon sides, spencers, $\frac{3}{4}$ sides and middles: aa) Bacon sides ... .. bb) Spencers ... .. cc) $\frac{3}{4}$ sides and middles ... ..	F 8.2% S 5%	M } 3% D } 8.2% E }	C1 5.2% C2 —

3.	Hams and cuts of ham, unboned (bone-in):								
	aa) Slightly dried or slightly smoked ...								
	bb) Other ...								
4.	Shoulders (fores) and cuts of shoulders, unboned (bone-in):								
	aa) Slightly dried or slightly smoked ...								
	bb) Other ...								
5.	Loins and cuts of loins, unboned (bone-in):								
	aa) Slightly dried or slightly smoked ...								
	bb) Other ...								
6.	Bellies (streaky) and cuts of bellies:								
	aa) Slightly dried or slightly smoked ...								
	bb) Other ...								
7.	Other:								
	aa) Slightly dried or slightly smoked ...								
	bb) Other ...								
	II. Edible meat offals:								
	a) Heads and cuts of heads; necks ...								
	b) Feet and tails ...								
	c) Kidneys ...								
	d) Livers ...								
	e) Hearts, tongues and lungs ...								
	f) Livers, hearts, tongues and lungs attached to the trachea and gullet ...								
	g) Other ...								
	C. Other:								
	I. Of domestic bovine animals:								
	a) 1. Unboned (bone-in) ...	F	£0.2488 per cwt plus 4.8%	M	£0.2488 per cwt	C1	4.8%		
		S	£0.3110 per cwt	D		C2			
	2. Boned or boneless... ..	F	20.8%	M	£0.2488 per cwt plus 4.8%	C1	4.8%		
		S	20%	D	16%	C2			
				E	20.8%				
	b) Offals:								
	1. Sweetbreads and tongues ...	F	4.8%	M	—	C1	4.8%		
		S	—	E	4.8%	C2			
	2. Other ...	F	20.8%	M	16%	C1	4.8%		
		S	20%	D	—	C2			
				E	20.8%				

1	2	3	4	5	
02.06 (contd)	C. II. Other: a) Edible offals; meat of mutton and lamb ... b) Horsemeat, smoked ... c) Other ...	F S F S F S	M E } M } D } E } M } D } E }	9.6% — 12.6% 5% 15.6% 10% 9.6% 3% 12.6% 6% 15.6%	C1 C2 C1 C2 C1 C2







1	2	3	4	5
c) Tunny:				
I. For the industrial manufacture of products falling within heading No. 16.04:				
aa) Whole:				
11. Yellow-finned tunny:				
aaa) Weighing not more than 10 kg each		6%	M D E	—
bbb) Other ... ..		6%	M D E	—
22. Long-finned tunny ... ..		6%	M D E	—
33. Other ... ..		6%	M D E	—
bb) Gilled and gutted:				
11. Yellow-finned tunny:				
aaa) Weighing not more than 10 kg each		6%	M D E	—
bbb) Other ... ..		6%	M D E	—
22. Long-finned tunny ... ..		6%	M D E	—
33. Other ... ..		6%	M D E	—
cc) Other (for example, "heads off"):				
11. Yellow-finned tunny:				
aaa) Weighing not more than 10 kg each		6%	M D E	—
bbb) Other ... ..		6%	M D E	—

1	2	3	4	5
03.01 (contd)	B. I. c) 1. cc) 22. Long-finned tunny ... ..	6%	M } D } E }	—
	33. Other ... ..	6%	M } D } E }	—
	2. Other ... ..	14.8% 10%	M } D } E }	8.8% —
	d) Sardines ( <i>Clupea pilchardus</i> Walbaum):			
	1. Fresh or chilled ... ..	F } S } 15.2% 10%	M } D } E }	9.2% —
	2. Frozen ... ..	F } S } 15.2% 10%	M } D } E }	9.2% —
	e) Sharks ... ..	9.2%	M } D } E }	3.2% —
	f) Redfish ( <i>Sebastes marinus</i> ):			
	1. Fresh or chilled ... ..	9.2%	M } D } E }	3.2% —
	2. Frozen ... ..	9.2%	M } D } E }	3.2% —
	g) Halibut ( <i>Hippoglossus vulgaris</i> , <i>Hippoglossus reinhardtii</i> )	9.2%	M } D } E }	3.2% —
	h) Cod ( <i>Gadus morrhua</i> or <i>Gadus callarias</i> ):			
	1. Fresh or chilled ... ..	F } S } 12% 10%	M } D } E }	6% —
	2. Frozen ... ..	F } S } 12% 10%	M } D } E }	6% —
	ij) Coalfish ( <i>Pollachius virens</i> or <i>Gadus virens</i> ):			
	1. Fresh or chilled ... ..	F } S } 12% 10%	M } D } E }	6% —

1	2	3	4	5	
	2. Frozen ...	F S	12% 10%	C1 C2	6% —
k)	Haddock:	...	...	M } D } E }	6% 12%
	1. Fresh or chilled ...	F S	12% 10%	M } D } E }	6% —
	2. Frozen ...	F S	12% 10%	M } D } E }	6% —
l)	Whiting ( <i>Merlangius merlangus</i> ):	...	...	M } D } E }	6% 12%
	1. Fresh or chilled ...	F S	12% 10%	M } D } E }	6% —
	2. Frozen ...	F S	12% 10%	M } D } E }	6% —
m)	Mackerel:	...	...	M } D } E }	—
	1. From 15 February to 15 June:	...	6%	M } D } E }	—
	aa) Fresh or chilled ...	...	6%	M } D } E }	—
	bb) Frozen ...	...	6%	M } D } E }	—
	2. From 16 June to 14 February:	F S	14% 10%	M } D } E }	8% —
	aa) Fresh or chilled ...	F S	14% 10%	M } D } E }	8% —
	bb) Frozen ...	F S	14% 10%	M } D } E }	8% —
n)	Anchovies ( <i>Engraulis sp. p.</i> ):	...	...	M } D } E }	6% —
	1. Fresh or chilled ...	F S	12% 10%	M } D } E }	6% —
	2. Frozen ...	F S	12% 10%	M } D } E }	6% —

1	2	3	4	5
03.01 (contd)				
B.	I. o) Plaice:			
	1. Fresh or chilled ... ..	F S	12% 10%	6% —
	2. Frozen ... ..	F S	12% 10%	6% —
	p) Sea-bream of the species Dentex dentex and Pagellus:			
	1. Fresh or chilled ... ..	F S	12% 10%	6% —
	2. Frozen ... ..	F S	12% 10%	6% —
	q) Other ... ..	F S	12% 10%	6% —
	II. Fillets:			
	a) Fresh or chilled:			
	1. Herring for the manufacture of fish meal and oil	F S	7.2% —	7.2% —
	2. Other ... ..	F S	13.2% 10%	7.2% —
	b) Frozen:			
	1. Of cod ( <i>Gadus morrhua</i> or <i>Gadus callarias</i> ) ... ..	F S	12% 10%	6% —
	2. Of coalfish ( <i>Pollachius virens</i> or <i>Gadus virens</i> )	F S	12% 10%	6% —
	3. Of haddock ... ..	F S	12% 10%	6% —
	4. Of redfish ( <i>Sebastes marinus</i> ) ... ..	F S	12% 10%	6% —
	5. Of tunny ... ..	F S	13.2% 10%	7.2% —
	6. Of mackerel ... ..	F S	12% 10%	6% —

1	2	3	4	5
7. Other:				
aa) Herring for the manufacture of fish meal and oil	...	6%	—	C1
bb) Other ...	...	12%	6%	C2
C. Livers and roes:	...	10%	6%	C2
I. Roes ...	...	7%	3%	C1
II. Other ...	...	5%	7%	C2
...	...	10%	6%	C1
...	...	...	10%	C2
03.02				
Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process:				
A. Dried, salted or in brine:				
I. Whole, headless or in pieces:				
a) Herrings:				
1. Wet salted split ...	...	4.8%	4.8%	C1
2. Other ...	...	10.8%	6%	C2
b) Cod:				
1. Wet salted split ...	...	6%	—	—
2. Other ...	...	...	6%	—
c) Anchovies ( <i>Engraulis</i> sp. p.):				
1. Wet salted split ...	...	4%	4%	C1
2. Other ...	...	10%	6%	C2
d) Common halibut ( <i>Hippoglossus vulgaris</i> ):				
1. Wet salted split ...	...	6%	6%	C1
2. Other ...	...	12%	6%	C2
...	...	10%	12%	C2



1	2	3	4	5	
03.03	V. Other ...	F 11.6% S 10%	M } 6% D } E } 11.6%	CI 5.6% C2 —	
	C. Livers and roes:				
	I. Roes ...	F 7.4% S 5%	M } 3% D } E } 7.4%	CI 4.4% C2 —	
	II. Other ...	F 11% S 10%	M } 6% D } E } 11%	CI 4.4% C2 —	
	D. Fish meal ...	F 11.2% S 10%	M } 6% D } E } 11.2%	CI 5.2% C2 —	
	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water:				
	A. Crustaceans:				
	I. Crawfish:				
	a) Frozen or dried	F 16% S 10%	M } 6% D } E } 16%	CI 10% C2 —	
	b) Other ...	28%	M } 18% D } E } 28%	CI 10% C2 —	
	II. Lobsters ( <i>Homarus</i> sp.p.):				
	a) Live ...	22%	M } 18% D } E } 22%	CI 4% C2 —	
	b) Other:				
	I. Whole:				
	aa) Frozen or dried	F 11.2% S 10%	M } 6% D } E } 11.2%	CI 5.2% C2 —	
bb) Other ...	23.2%	M } 18% D } E } 23.2%	CI 5.2% C2 —		
2. Other:					
aa) Frozen or dried	F 14% S 10%	M } 6% D } E } 14%	CI 8% C2 —		

1	2	3	4	5
03.03 (contd)	A. II. b) 2. bb) Other ...	26%	M } D } E }	8% — C1 C2
	III. Crabs and freshwater crayfish: a) Frozen or dried ...	12% 10%	M } D } E }	6% — C1 C2
	b) Other ...	24%	M } D } E }	6% — C1 C2
	IV. Shrimps and prawns: a) Prawns (Pandalidae sp.p.) ...	10.8% 10%	M } D } E }	4.8% — C1 C2
	b) Shrimps of the genus "Cragdon" sp.p.: I. Fresh, chilled or simply boiled in water ...	25.2%	M } D } E }	7.2% — C1 C2
	2. Other: aa) Frozen or dried ...	13.2% 10%	M } D } E }	7.2% — C1 C2
	bb) Other ...	25.2%	M } D } E }	7.2% — C1 C2
	c) Other: I. Frozen or dried ...	13.2% 10%	M } D } E }	7.2% — C1 C2
	2. Other ...	25.2%	M } D } E }	7.2% — C1 C2
	V. Other (for example, Norway lobsters): a) Norway lobsters (Dublin Bay prawns), not frozen or dried ...	22.8%	M } D } E }	4.8% — C1 C2
	b) Other ...	10.8% 10%	M } D } E }	4.8% — C1 C2



1	2	3	4	5
B. Molluscs:				
I. Oysters:				
a) European flat oysters weighing not more than 40 g each:				
1. From 1 March to 31 May	...	18%	18%	—
2. From 1 June to last day of February	...	—	—	—
b) Other:				
1. In shell:				
aa) Of the kind <i>Ostrea virginica</i> :				
11. From 1 March to 31 May	...	7.2%	7.2%	7.2%
22. From 1 June to last day of February	...	16.2%	9%	7.2%
bb) Of other kinds:				
11. From 1 March to 31 May	...	7.2%	7.2%	7.2%
22. From 1 June to last day of February	...	25.2%	18%	7.2%
2. Not in shell	...	25.2%	25.2%	7.2%
II. Mussels:				
a) Frozen or dried	...	10%	6%	4%
b) Other	...	22%	10%	4%
III. Snails, other than sea snails	...	6%	22%	—
IV. Other:				
a) Frozen:				
I. Squid:				
aa) <i>Ommastrephes sagittatus</i> and <i>Loligo</i> sp.p.	...	8.4%	6%	2.4%



## Chapter 4

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

## Notes

1. The expression "milk" means full cream or skimmed milk, buttermilk, whey, kephir, yoghurt and similar fermented milk.
2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

## Additional Notes

1. *The term "cans", as used in Note 2. to this Chapter, shall be taken to apply only to such containers of a net capacity not exceeding 5 kg.*
2. *The expression "special milk for infants", as used in subheading 04.02 B.I.a), shall be taken to mean products free from pathogenic and toxigenic germs and containing per gramme less than 10,000 revivifiable aerobic bacteria and less than 2 coliform bacteria.*
3. *For the purpose of calculating the fat content of products falling within subheadings 04.02 B.I.b) and B.II.b), the weight of any added sugar shall be disregarded.*
4. *The expression "whole cheeses", as used in subheading 04.04 A.I.a), shall be taken to apply to whole cheeses of the conventional flat cylindrical shape of the following net weights:*
  - *Emmentaler: not less than 60 kg but not more than 130 kg;*
  - *Gruyère and Sbrinz: not less than 20 kg but not more than 45 kg;*
  - *Bergkäse: not less than 20 kg but not more than 60 kg;*
  - *Appenzel: not less than 6 kg but not more than 8 kg.*
5. *Subheading 04.04 A.I.b) 2. shall be taken to apply only to goods the packings of which bear at least the following particulars:*
  - *the description of the cheese,*
  - *the fat content, by weight, in the dry matter,*
  - *the packer responsible,*
  - *the country of origin of the cheese.*
6. *For the purposes of subheading 04.04 D.I. the expression "put up (in boxes or in slices) for retail sale" shall be taken to apply to cheese of the kinds classified under that subheading put up in individual portions or in slices and packed in one of the following forms:*
  - (a) *In boxes (including special packings of artificial plastic material having a separate compartment for each portion):*
    - *containing at least 3 but not more than 12 individual portions, of an aggregate net weight not exceeding 250 g, or*
    - *of a net capacity not exceeding 56 g;*
  - (b) *In circular or polygonal boxes (other than rectangular) containing at least 12 individual portions of an aggregate net weight of not less than 450 g but not more than 1,000 g;*
  - (c) *In the form of slices wrapped separately in aluminium foil or in artificial plastic material, the net weight of each slice not exceeding 30 g.*
7. *For the purposes of subheadings 04.04 A.I.a), A.I.b) and D.I., the term "free-at-frontier value" shall be taken to mean the free-at-frontier price or free on board price in the country of exportation, plus a lump sum to be determined in respect of the expenses of delivery to the customs territory of the Community.*

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (S)	(F) (S)	"Community"* "EFTA"* Denmark (P)	(M) (E) (P)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)
1	2	3	4	5		
04.01	<p><b>Milk and cream, fresh, not concentrated or sweetened:</b>                      A. Of a fat content, by weight, not exceeding 6%:                      I. Yoghurt, kephir, curdled milk, whey, buttermilk and other fermented or acidified milk:                      a) In immediate packings of a net capacity of 2 litres or less                      b) Other ... ..                      II. Other:                      a) In immediate packings of a net capacity of 2 litres or less and of a fat content, by weight:                      1. Not exceeding 4% ... ..                      2. Exceeding 4% ... ..                      b) Other, of a fat content, by weight:                      1. Not exceeding 4% ... ..                      2. Exceeding 4% ... ..                      B. Other, of a fat content, by weight:                      I. Exceeding 6% but not exceeding 21% ... ..                      II. Exceeding 21% but not exceeding 45% ... ..                      III. Exceeding 45% ... ..</p>	—	—	—	—	
04.02	<p><b>Milk and cream, preserved, concentrated or sweetened:</b>                      A. Not containing added sugar:                      I. Whey ... ..                      II. Milk and cream, in powder or granules:                      a) In immediate packings of a net capacity of 2.5 kg or less and of a fat content, by weight:                      1. Not exceeding 1.5% ... ..                      2. Exceeding 1.5% but not exceeding 27% ... ..                      3. Exceeding 27% but not exceeding 29% ... ..                      4. Exceeding 29% ... ..</p>	—	—	—	—	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
<p>b) Other, of a fat content, by weight:</p> <ol style="list-style-type: none"> <li>1. Not exceeding 1.5% ... .. 27%</li> <li>2. Exceeding 1.5% but not exceeding 27% ... .. 29%</li> <li>3. Exceeding 27% but not exceeding 29% ... ..</li> <li>4. Exceeding 29% ... ..</li> </ol> <p>III. Milk and cream, other than in powder or granules:  a) In hermetically sealed cans of a net capacity of 454 g or less, or in glass containers of a capacity of 0.5 litre or less, and of a fat content, by weight, not exceeding 11%:</p> <ol style="list-style-type: none"> <li>1. Of a fat content, by weight, not exceeding 8.9%</li> <li>2. Other ... ..</li> </ol> <p>b) Other, of a fat content, by weight:</p> <ol style="list-style-type: none"> <li>1. Not exceeding 45% ... ..</li> <li>2. Exceeding 45% ... ..</li> </ol> <p>B. Containing added sugar:</p> <ol style="list-style-type: none"> <li>I. Milk and cream, in powder or granules: <ol style="list-style-type: none"> <li>a) Special milk for infants, in hermetically sealed cans of a net capacity of 500 g or less and of a fat content, by weight: <ol style="list-style-type: none"> <li>1. Exceeding 10% but not exceeding 11% ... ..</li> <li>2. Exceeding 14.5% but not exceeding 15.5% ... ..</li> <li>3. Exceeding 17% but not exceeding 18% ... ..</li> <li>4. Exceeding 23% but not exceeding 24% ... ..</li> </ol> </li> <li>b) Other: <ol style="list-style-type: none"> <li>1. In immediate packings of a net capacity of 2.5 kg or less and of a fat content, by weight: <ol style="list-style-type: none"> <li>aa) Not exceeding 1.5% ... .. 27%</li> <li>bb) Exceeding 1.5% but not exceeding 27% ... ..</li> <li>cc) Exceeding 27% ... ..</li> </ol> </li> <li>2. Other, of a fat content, by weight: <ol style="list-style-type: none"> <li>aa) Not exceeding 1.5% ... .. 27%</li> <li>bb) Exceeding 1.5% but not exceeding 27% ... ..</li> <li>cc) Exceeding 27% ... ..</li> </ol> </li> </ol> </li> </ol> </li> <li>II. Milk and cream, other than in powder or granules: <ol style="list-style-type: none"> <li>a) In hermetically sealed cans of a net capacity of 454 g or less and of a fat content, by weight, not exceeding 9.5% <ol style="list-style-type: none"> <li>1. Not exceeding 45% ... ..</li> <li>2. Exceeding 45% ... ..</li> </ol> </li> <li>b) Other, of a fat content, by weight: <ol style="list-style-type: none"> <li>1. Not exceeding 45% ... ..</li> <li>2. Exceeding 45% ... ..</li> </ol> </li> </ol> </li> </ol>				

1	2	3	4	5
04.03	<b>Butter:</b> A. Of a fat content, by weight, not exceeding 85% ... .. B. Other... .. <b>Cheese and curd:</b> A. Emmentaler, Gruyère, Sbrinz, Bergkäse and Appenzell, not grated or powdered: I. Of a minimum fat content of 45% by weight, in the dry matter, matured for at least 3 months: a) Whole cheeses of a free-at-frontier value per 100 kg net weight of: 1. 134 UA or more, but less than 154 UA ... .. 2. 154 UA or more ... .. b) Pieces packed in vacuum or in inert gas: 1. With rind on at least one side, of a net weight: aa) Of not less than 1 kg but less than 5 kg and of a free-at-frontier value of not less than 154 UA, but less than 182 UA per 100 kg net weight bb) Of not less than 450 g and of a free-at- frontier value of not less than 182 UA per 100 kg net weight 2. Other, of a net weight of not less than 75 g but not more than 250 g and of a free-at-frontier value of not less than 202 UA per 100 kg net weight II. Other ... .. B. Glarus herb cheese (known as Schabziger), made from skimmed milk and mixed with finely-ground herbs C. Blue-veined cheese, not grated or powdered: I. In the blending of which only Emmentaler, Gruyère and Appenzell have been used and which may contain, as an addition, Glarus herb cheese (known as Schabziger), put up (in boxes or slices) for retail sale, of a free-at-frontier value of not less than 140 UA per 100 kg net weight and of a fat content, by weight, in the dry matter: a) Not exceeding 48% in respect of the aggregate of portions or slices b) Not exceeding 48% in respect of 5/6ths of the aggregate of portions or slices and not exceeding 56% in respect of the remaining 1/6th	— —	— —	— —
04.04		— —	— —	— —



1	2	3	4	5
04.05 (contd)	A. Other eggs: a) Not exceeding 14 lb in weight per 120 ... .. b) Over 14 lb but not exceeding 17 lb in weight per 120 ... .. c) Over 17 lb in weight per 120 ... ..	F £0.0300 per 120 plus 4.8% S £0.0500 per 120 F £0.0450 per 120 plus 4.8% S £0.0750 per 120 F £0.0525 per 120 plus 4.8% S £0.0875 per 120	M } £0.0300 per 120 D } E } M } plus 4.8% D } £0.0450 per 120 E } M } plus 4.8% D } £0.0525 per 120 E } plus 4.8%	C1 4.8% C2 — C1 4.8% C2 — C1 4.8% C2 —
04.06	Natural honey ... ..	F £0.1500 per cwt plus 10.8% S £0.2500 per cwt	M } £0.1500 per cwt D } plus 10.8% E } M } plus 10.8% D } plus 6% E } 10.8%	C1 10.8% C2 —
04.07	Edible products of animal origin, not elsewhere specified or included	F 10.8% S 10%	M } D } E }	C1 4.8% C2 —
	B. Eggs, not in shell; egg yolks: I. Suitable for human consumption: a) Eggs, not in shell: 1. Dried ... .. 2. Other ... .. b) Egg yolks: 1. Liquid ... .. 2. Frozen ... .. 3. Dried ... .. II. Other ... ..	— — — — 6%	— — — — 6%	— — — — —



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, the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"* Denmark	(M) (E) (D)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5	5	
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair	—	—	—	—	—
05.02	Pigs' hogs' and hoars' 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...	— — 4.5%	— — M E 4.5%	— — —	— — —	— — —

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5	
05.03	<b>Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material:</b> <b>A. Neither curled nor put up on a layer or between two layers of other material:</b> I. Raw, whether or not cleaned or washed ... .. II. Other ... .. <b>B. Other:</b> I. Raw, whether or not cleaned or washed ... .. II. Other ... ..	4-5%  0-4% 4-9%	M E  M E M E  M D E  M E  M E	4-5%  0-4% 4-5% 0-4%  6%  6%  3%	—  0-4% 0-4%  —  —  —  —
05.04	<b>Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:</b> <b>A. Sausage casings:</b> I. Hog ... .. II. Other ... .. <b>B. Other:</b> I. Of bovine animals ... .. II. Other ... ..	6%  6%  —	—  —  —  —	—  —  —  —	—  —  —  —
05.05	<b>Fish waste:</b> <b>A. Herring offals</b> ... .. <b>B. Other...</b> ... ..	3%	M E	3%	—
05.06	<b>Sinews and tendons; parings and similar waste, of raw hides or skins</b>	—	—	—	—
05.07	<b>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:</b> <b>A. Bed feathers; down:</b> I. Raw: a) Feathers in bales, sacks or similar packages, without internal containers; down	—	—	—	—

1	2	3	4	5
	b) Other ... ..	6%	M E	6% —
	II. Other:			
	a) 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	4.4%	M E	3% 1.4%
	2. Other ... ..	1.4%	M E	1.4%
	b) Other ... ..	7.4%	M E	6% 1.4%
	B. Other:			
	I. Skins and pieces thereof, with their down ... ..	0.8%	M E	0.8%
	II. Feathers in bales, sacks or similar packages, without internal containers:			
	a) 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	3.8%	M E	3% 0.8%
	b) Other ... ..	0.8%	M E	0.8%
	III. Barbs, quills and scapes ... ..	3.8%	M E	0.8%
	IV. Other ... ..	6.8%	M E	6% 0.8%
	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 ... ..	3%	M E	3%
	B. Bone meal ... ..	3%	M E	3%
	C. Other... ..	3%	M E	3%
05.08				

1	2	3	4	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	3%	M E 3%	—
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	3%	M E 3%	—
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: A. Raw ... .. B. Other ... ..	3.2% —	— M E 3.2%	— — C1 C2 3.2%
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: A. Pancreas glands ... .. B. Other... ..	— 6%	— M E 6%	— —
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption: A. Fish, crustaceans and molluscs: I. Fish of a length of 6 cm or less and shrimps and prawns, dried II. Other: a) Salted fish roes ... .. b) Other ... ..	8% 6% 6%	M D E 6% 8% M E M D E 6%	2% — —

1	2	3	4	5
B. Other: I. Cochineal II. Blood powder and blood plasma III. Other	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..	... .. ... .. ... ..
		6% 6%	M E M D E	

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.

*Special Note applying to certain subheadings only*

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

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States""	(F) (S)	"Community"" "EFTA"" Denmark	(M) (E) (D)	"Non-associable CPA"" "Associable CPA""
1	2	3	4	5		
06.01	<b>Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower:</b> A. Dormant: I. Lily of the valley crowns and roots ... .. II. Bulbs, corms, rhizomes and tubers: a) Begonia and gloxinia ... .. b) Other ... ..	9.6%  5.6% 5% 9.6%	M } D } E }  M } D } E } M } D } E }	8% 9.6%  4% 5.6% 8% 9.6%	C1 C2  C1 C2 C1 C2	1.6% —  1.6% — 1.6% —

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
III. Other, including dahlia and other tuberous roots ...	...	F £0.0500 per lb plus 1.6% S £0.0625 per lb	M } £0.0500 per lb D } E } £0.0500 per lb plus 1.6%	C1 1.6% C2 —
B. In growth or in flower:	...	F £1.6800 per cwt plus 3% S £2.1000 per cwt (gross)	M } £1.6800 per cwt D } (gross) E } £1.6800 per cwt plus 3% (gross)	C1 3% C2 —
I. Orchids, hyacinths, narcissi and tulips:	...	F £12.6932 per cwt (gross) plus 3% S £15.8665 per cwt (gross)	M } £12.6932 per cwt (gross) D } plus 3% E } £12.6932 per cwt (gross) plus 3%	C1 3% C2 —
a) Narcissus (polyanthus types), roman hyacinth	...	F £10.0800 per cwt (gross) plus 3% S £12.6000 per cwt (gross)	M } £10.0800 per cwt (gross) D } plus 3% E } £10.0800 per cwt (gross) plus 3%	C1 3% C2 —
b) Hyacinth (other than roman hyacinth, narcissus (other than polyanthus types but including daffodil), tulip:	...	F £7.4664 per cwt (gross) plus 3% S £9.3330 per cwt (gross)	M } £7.4664 per cwt (gross) plus 3% D } (gross) E } £7.4664 per cwt (gross) plus 3%	C1 3% C2 —
1. From 1 December to last day of February	...	F £7.4664 per cwt (gross) plus 3% S £9.3330 per cwt (gross)	M } £7.4664 per cwt (gross) plus 3% D } (gross) E } £7.4664 per cwt (gross) plus 3%	C1 3% C2 —
2. From 1 March to 30 April	...	F £7.4664 per cwt (gross) plus 3% S £9.3330 per cwt (gross)	M } £7.4664 per cwt (gross) plus 3% D } (gross) E } £7.4664 per cwt (gross) plus 3%	C1 3% C2 —
3. From 1 May to 30 November	...	F £7.4664 per cwt (gross) plus 3% S £9.3330 per cwt (gross)	M } £7.4664 per cwt (gross) plus 3% D } (gross) E } £7.4664 per cwt (gross) plus 3%	C1 3% C2 —
c) Other	...	F £1.6800 per cwt (gross) plus 2% S £2.1000 per cwt (gross)	M } £1.6800 per cwt (gross) D } plus 2% E } £1.6800 per cwt (gross) plus 2%	C1 2% C2 —
II. Other:	...	F £2.6132 per cwt (gross) plus 2% S £3.2665 per cwt (gross)	M } £2.6132 per cwt (gross) plus 2% D } (gross) E } £2.6132 per cwt (gross) plus 2%	C1 2% C2 —
a) Ixia	...	F £1.6800 per cwt (gross) plus 2% S £2.1000 per cwt (gross)	M } £1.6800 per cwt (gross) D } plus 2% E } £1.6800 per cwt (gross) plus 2%	C1 2% C2 —
Snowdrop	...	F £2.6132 per cwt (gross) plus 2% S £3.2665 per cwt (gross)	M } £2.6132 per cwt (gross) plus 2% D } (gross) E } £2.6132 per cwt (gross) plus 2%	C1 2% C2 —
Star of Bethlehem	...	F £2.6132 per cwt (gross) plus 2% S £3.2665 per cwt (gross)	M } £2.6132 per cwt (gross) plus 2% D } (gross) E } £2.6132 per cwt (gross) plus 2%	C1 2% C2 —
b) Ranunculus	...	F £2.6132 per cwt (gross) plus 2% S £3.2665 per cwt (gross)	M } £2.6132 per cwt (gross) plus 2% D } (gross) E } £2.6132 per cwt (gross) plus 2%	C1 2% C2 —





1	2	3	4	5
D. Other:				
I. Mushroom spawn	... ..	F 10.6% S 10%	M } 8% D } E } 10.6%	C1 2.6% C2 —
II. Rose stocks and rose trees, shrubs, bushes and plants:				
a) Rose stocks neither budded nor grafted, the following:	Rooted single stems of <i>rosa canina</i> or <i>rosa rugosa</i> , not less than 4 ft in length; seedlings of <i>rosa canina</i> or <i>rosa laxa</i>	F 6.6% S 5%	M } 4% D } E } 6.6%	C1 2.6% C2 —
b) Other:				
1. Standard trees, including half standards, quarter standards and weeping standards	...	F £9.6000 per 100 plus 2.6% S £12 per 100	M } £9.6000 per 100 plus 2.6% D } E } £9.6000 per 100 plus 2.6%	C1 2.6% C2 —
2. Other	...	F £2.4000 per 100 plus 2.6% S £3 per 100	M } £2.4000 per 100 plus 2.6% D } E } £2.4000 per 100 plus 2.6%	C1 2.6% C2 —
III. Fruit stocks and fruit trees, shrubs, bushes and plants	...	F £1.8000 per cwt (gross) plus 2.6% S £2.2500 per cwt (gross)	M } £1.8000 per cwt (gross) plus 2.6% D } E } £1.8000 per cwt (gross) plus 2.6%	C1 2.6% C2 —
IV. <i>Azalea indica</i> :				
a) Not in flower	...	F 2.6% S —	M } 2.6% E }	C1 2.6% C2 —
b) In flower	...	F £7.4664 per cwt (gross) plus 2.6% S £9.3330 per cwt (gross)	M } £7.4664 per cwt (gross) plus 2.6% D } E } £7.4664 per cwt (gross) plus 2.6%	C1 2.6% C2 —
V. <i>Broussonetia papyrifera</i> (paper mulberry) and grafts on <i>Broussonetia papyrifera</i> stock; sweet bays	...	F 10.6% S 10%	M } 8% D } E } 10.6%	C1 2.6% C2 —
VI. Other:				
a) Not in flower:				
1. Trees, shrubs and bushes	...	F £1.8000 per cwt (gross) plus 2.6% S £2.2500 per cwt (gross)	M } £1.8000 per cwt (gross) plus 2.6% D } E } £1.8000 per cwt (gross) plus 2.6%	C1 2.6% C2 —
2. Other	...	F £0.0500 per lb (gross) plus 2.6% S £0.0625 per lb (gross)	M } £0.0500 per lb (gross) plus 2.6% D } E } £0.0500 per lb (gross) plus 2.6%	C1 2.6% C2 —

1	2	3	4	5
06.02 (contd)	<p>D. VI. b) In flower:</p> <p>1. Gypsophila Heather ... Marguerite ... Marigold ... Stock ... 2. Other ...</p>	<p>F £1-6800 per cwt (gross) plus 2.6% S £2-1000 per cwt (gross)</p> <p>F £7-4664 per cwt (gross) plus 2.6% S £9-3330 per cwt (gross)</p>	<p>M } £1-6800 per cwt D } (gross) E } £1-6800 per cwt (gross) plus 2.6%</p> <p>M } £7-4664 per cwt D } (gross) E } £7-4664 per cwt (gross) plus 2.6%</p>	<p>C1 2.6% C2 —</p> <p>C1 2.6% C2 —</p>
06.03	<p>Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:</p> <p>A. Fresh:</p> <p>I. From 1 June to 31 October:</p> <p>a) Mimosa ...</p> <p>b) Gypsophila Heather ... Ixia ... Marguerite ... Marigold ... Roman hyacinth ... Snowdrop ... Star of Bethlehem ... Stock ...</p> <p>c) Lilac ...</p>	<p>F £0-7464 per cwt plus 4.8% S £0-9330 per cwt</p> <p>F £1-6800 per cwt plus 4.8% S £2-1000 per cwt</p>	<p>M } £0-7464 per cwt D } plus 4.8% E } £0-7464 per cwt plus 4.8%</p> <p>M } £1-6800 per cwt D } plus 4.8% E } £1-6800 per cwt plus 4.8%</p> <p>M } £0-0120 per lb D } plus 4.8% E } £0-0120 per lb plus 4.8%</p>	<p>C1 4.8% C2 —</p> <p>C1 4.8% C2 —</p> <p>C1 4.8% C2 —</p>

1	2	3	4	5
d)	Narcissus (polyanthus types) ... Peony ... Ranunculus ...	F £2-6132 per cwt plus 4.8% S £3-2665 per cwt	M } £2-6132 per cwt D } E } £2-6132 per cwt plus 4.8%	C1 4.8% C2 —
e)	Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip	F £7-4664 per cwt plus 4.8% S £9-3330 per cwt	M } £7-4664 per cwt D } E } £7-4664 per cwt plus 4.8%	C1 4.8% C2 —
f)	Freesia: 1. From 1 September to 31 October: aa) Of a value exceeding £0-9000 per lb bb) Other ...	F £0-2800 per lb plus 4.8% S £0-3500 per lb 24%	M } £0-2800 per lb D } E } plus 4.8% M } D } E } 20%	C1 4.8% C2 — C1 4.8% C2 —
	2. From 1 June to 31 August	F £0-1000 per lb plus 4.8% S £0-1250 per lb	M } £0-1000 per lb D } E } plus 4.8% M } £0-1000 per lb D } E } plus 4.8%	C1 4.8% C2 — C1 4.8% C2 —
g)	Anemone ... Carnation ... Rose ...	F £0-1000 per lb plus 4.8% S £0-1250 per lb	M } £0-1000 per lb D } E } plus 4.8%	C1 4.8% C2 —
h)	Other ...	F £0-0800 per lb plus 4.8% S £0-1000 per lb	M } £0-0800 per lb D } E } £0-0800 per lb plus 4.8%	C1 4.8% C2 —
II.	From 1 November to 31 May: a) Mimosa ...	F £0-7464 per cwt plus 3.4% S £0-9330 per cwt	M } £0-7464 per cwt D } E } £0-7464 per cwt plus 3.4%	C1 3.4% C2 —



1	2	3	4	5
	f) Freesia:			
	1. From 1 November to 30 April:			
	aa) Of a value exceeding £0-9000 per lb	F £0-2800 per lb plus 3.4%	M } £0-2800 per lb D } E } plus 3.4%	C1 3.4% C2 —
	bb) Other ...	S £0-3500 per lb 23.4%	M } D } E } 20%	C1 3.4% C2 —
	2. From 1 May to 31 May ...	F £0-1000 per lb plus 3.4%	M } £0-1000 per lb D } 23.4% E }	C1 3.4% C2 —
	g) Anemone	S £0-1250 per lb	M } £0-1000 per lb D } plus 3.4% E }	C1 3.4% C2 —
	Carnation	F £0-1000 per lb plus 3.4%	M } £0-1000 per lb D } plus 3.4% E }	C1 3.4% C2 —
	Rose ...	S £0-1250 per lb	M } £0-1000 per lb D } plus 3.4% E }	C1 3.4% C2 —
	h) Other ...	F £0-0800 per lb plus 3.4%	M } £0-0800 per lb D } plus 3.4% E }	C1 3.4% C2 —
	B. Other:	S £0-1000 per lb	M } £0-0800 per lb D } plus 3.4% E }	C1 3.4% C2 —
	I. Mimosa	F £0-7464 per cwt plus 4%	M } £0-7464 per cwt D } plus 4% E }	C1 4% C2 —
	II. Gypsophila	S £0-9330 per cwt	M } £0-7464 per cwt D } plus 4% E }	C1 4% C2 —
	Heather	F £1-6800 per cwt plus 4%	M } £1-6800 per cwt D } plus 4% E }	C1 4% C2 —
	Ixia ...	S £2-1000 per cwt	M } £1-6800 per cwt D } plus 4% E }	C1 4% C2 —
	Marguerite		M } £1-6800 per cwt D } plus 4% E }	C1 4% C2 —
	Marigold		M } £1-6800 per cwt D } plus 4% E }	C1 4% C2 —
	Roman hyacinth		M } £1-6800 per cwt D } plus 4% E }	C1 4% C2 —
	Snowdrop		M } £1-6800 per cwt D } plus 4% E }	C1 4% C2 —
	Star of Bethlehem		M } £1-6800 per cwt D } plus 4% E }	C1 4% C2 —
	Stock ...		M } £1-6800 per cwt D } plus 4% E }	C1 4% C2 —

1	2	3	4	5
06.03 (contd)				
B. III.	Lilac ... ..	F £0.0120 per lb plus 4% S £0.0150 per lb	M } £0.0120 per lb D } E } £0.0120 per lb plus 4%	C1 4% C2 —
IV.	Narcissus (polyanthus types) ... ..	F £2.6132 per cwt plus 4% S £3.2665 per cwt	M } £2.6132 per cwt D } E } £2.6132 per cwt plus 4%	C1 4% C2 —
V.	Hyacinth (other than roman hyacinth), iris, narcissus (other than polyanthus types, but including daffodil), tulip:			
a)	From 1 December to last day of February ... ..	F £12.6932 per cwt plus 4% S £15.8665 per cwt	M } £12.6932 per cwt D } E } £12.6932 per cwt plus 4%	C1 4% C2 —
b)	From 1 March to 30 April ... ..	F £10.0800 per cwt plus 4% S £12.6000 per cwt	M } £10.0800 per cwt D } E } £10.0800 per cwt plus 4%	C1 4% C2 —
c)	From 1 May to 30 November ... ..	F £7.4664 per cwt plus 4% S £9.3330 per cwt	M } £7.4664 per cwt D } E } £7.4664 per cwt plus 4%	C1 4% C2 —
VI. Freesia:				
a)	From 1 September to 30 April:			
1.	Of a value exceeding £0.9000 per lb ... ..	F £0.2800 per lb plus 4% S £0.3500 per lb	M } £0.2800 per lb D } E } £0.2800 per lb plus 4%	C1 4% C2 —
2.	Other ... ..	24%	M } D } E } 20%	C1 4% C2 —
b)	From 1 May to 31 August ... ..	F £0.1000 per lb plus 4% S £0.1250 per lb	M } £0.1000 per lb D } E } £0.1000 per lb plus 4%	C1 4% C2 —
VII.				
Anemone	... ..	F £0.1000 per lb plus 4%	M } £0.1000 per lb D } E } £0.1000 per lb plus 4%	C1 4% C2 —
Carnation	... ..	S £0.1250 per lb	M } £0.1000 per lb D } E } £0.1000 per lb plus 4%	C1 4% C2 —
Rose	... ..	S £0.1250 per lb	M } £0.1000 per lb D } E } £0.1000 per lb plus 4%	C1 4% C2 —

1	2	3	4	5
VIII. Other ...	... ..	F £0.0800 per lb plus 4% S £0.1000 per lb	M } £0.0800 per lb D } E } £0.0800 per lb plus 4%	C1 C2 4% —
06.04	Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared:	£1.6800 per cwt	M } £1.6800 per cwt D } E }	—
A. Reindeer moss	... ..	10%	M } 8% D } E } 10%	2% —
B. Other:	I. Fresh:			
a) Foliage:	1. Cycas ... ..	10%	M } 8% D } E } 10%	2% —
2. Asparagus	... ..	F £7.4664 per cwt plus 2% S £9.3330 per cwt	M } £7.4664 per cwt D } plus 2% E } £7.4664 per cwt plus 2%	2% —
3. Other	... ..	F £1.6800 per cwt plus 2% S £2.1000 per cwt	M } £1.6800 per cwt D } plus 2% E } £1.6800 per cwt plus 2%	2% —
b) Branches (other than foliage) and other parts	... ..	10%	M } 8% D } E } 10%	2% —
c) Mosses and lichens	... ..	F £1.6800 per cwt plus 2% S £2.1000 per cwt	M } £1.6800 per cwt D } plus 2% E } £1.6800 per cwt plus 2%	2% —

1	2	3	4	5
06.04 (contd)	B. I. d) Grasses:			
	1. Agrostis ...	10%	M } 8%	C1
	Erianthus ...	}	D } 10%	C2
	Eulalia ...	}	E }	—
	Pampas ...	}		
	Stipa ...	}		
	Tropini (lagurus) ...	}		
	2. Other ...	F £1·6800 per cwt plus 2%	M } £1·6800 per cwt	C1
		S £2·1000 per cwt	D } £1·6800 per cwt plus 2%	C2
			E }	—
	II. Not further prepared than dried:			
	a) Foliage:			
	1. Cycas ...	9·6%	M } 8%	C1
	Magnolia ...	}	D } 9·6%	C2
	Holly ...	}	E }	—
	Mistletoe ...	}		
	Golden palm ...	}		
	2. Asparagus ...	F £7·4664 per cwt plus 1·6%	M } £7·4664 per cwt	C1
		S £9·3330 per cwt	D } £7·4664 per cwt plus 1·6%	C2
			E }	—
	3. Other ...	F £1·6800 per cwt plus 1·6%	M } £1·6800 per cwt	C1
		S £2·1000 per cwt	D } £1·6800 per cwt plus 1·6%	C2
			E }	—
	b) Branches (other than foliage) and other parts	9·6%	M } 8%	C1
			D } 9·6%	C2
			E }	—
	c) Mosses and lichens	F £1·6800 per cwt plus 1·6%	M } £1·6800 per cwt	C1
		S £2·1000 per cwt	D } £1·6800 per cwt plus 1·6%	C2
			E }	—



1	2	3	4	5
d)	Grasses:	9.6%	M } D } E }	C1 C2
	1. Agrostis ... Erianthus ... Eulalia ... Pampas ... Stipa ... Tropini (lagurus) ...	}	8% 9.6%	1.6% —
	2. Other ...	F £1.6800 per cwt plus 1.6% S £2.1000 per cwt	M } £1.6800 per cwt D } E } £1.6800 per cwt plus 1.6%	C1 C2
III. Other:	a) Foliage:	11.4% 10%	M } D } E }	C1 C2
	1. Cycas ... Magnolia ... Holly ... Mistletoe ... Golden palm ...	F } S }	8% 11.4%	3.4% —
	2. Asparagus ...	F £7.4664 per cwt plus 3.4% S £9.3330 per cwt	M } £7.4664 per cwt D } E } £7.4664 per cwt plus 3.4%	C1 C2
	3. Other ...	F £1.6800 per cwt plus 3.4% S £2.1000 per cwt	M } £1.6800 per cwt D } E } £1.6800 per cwt plus 3.4%	C1 C2
	b) Branches (other than foliage) and other parts ...	F 11.4% S 10%	M } D } E }	C1 C2
	c) Mosses and lichens ...	F £1.6800 per cwt plus 3.4% S £2.1000 per cwt	M } £1.6800 per cwt D } E } £1.6800 per cwt plus 3.4%	C1 C2

1	2	3	4	5
<b>06.04</b> <i>(contd)</i>	<b>B. III. d) Grasses:</b> I. Agrostis ... .. Erianthus ... .. Eulalia ... .. Pampas ... .. Stipa ... .. Tropini (lagurus) ... ..  2. Other ... ..	F } S } 11.4% 10%	M } D } E } 8% 11.4%	C1 C2  C1 C2 3.4% —
		F } S } £1-6800 per cwt plus 3.4% £2-1000 per cwt	M } D } E } £1-6800 per cwt plus 3.4% £1-6800 per cwt plus 3.4%	C1 C2 3.4% —

## Chapter 7

## Edible Vegetables and Certain Roots and Tubers

## Note

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

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

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

## Additional Note

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

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community" "EFTA" Denmark	(M) (E) (D)	"Non-associable CPA"*** "Associable CPA"*** (C1) (C2)
1	2	3	4	5		
07.01	Vegetables, fresh or chilled: A. Potatoes: I. Seed potatoes: a) From 16 May to 30 June ... .. b) From 1 July to 31 August ... ..	F £0.0590 per 100 kg plus 3.6% S £0.0984 per 100 kg F £0.1180 per 100 kg plus 3.6% S £0.1968 per 100 kg	M } £0.0590 per 100 kg D } E } £0.0590 per 100 kg plus 3.6% M } £0.1180 per 100 kg D } E } £0.1180 per 100 kg plus 3.6%	C1 C2 C1 C2	3.6% — 3.6% —	

\*See note preceding Chapter I in this Schedule.

1	2	3	4	5
07.01 (cont'd)	A. I. c) From 1 September to 15 May ...  II. New potatoes: a) From 1 January to 15 May ...  b) From 16 May to 30 June ...  III. Other: a) For the manufacture of starch: 1. From 1 July to 31 August ...  2. From 1 September to 30 June ...  b) Other: 1. From 1 July to 31 August ...  2. From 1 September to 30 June ...  B. Cabbages, cauliflowers and Brussels sprouts: I. Cauliflowers: a) From 15 April to 30 November: 1. From 15 April to 30 June ...	F £0-0590 per 100 kg plus 3-6% S £0-0984 per 100 kg  F £0-0590 per 100 kg plus 6% S £0-0984 per 100 kg  F £0-5509 per 100 kg plus 8-4% S £0-9182 per 100 kg  F £0-1180 per 100 kg plus 3-6% S £0-1968 per 100 kg  F £0-0590 per 100 kg plus 3-6% S £0-0984 per 100 kg  F £0-1180 per 100 kg plus 7-2% S £0-1968 per 100 kg  F £0-0590 per 100 kg plus 7-2% S £0-0984 per 100 kg  F £0-6298 per 100 kg, plus 3-4% or 0-40 UA per 100 kg, w.i.g. S £0-7873 per 100 kg	M } £0-0590 per 100 kg D } E } £0-0590 per 100 kg plus 3-6%  M } £0-0590 per 100 kg D } E } £0-0590 per 100 kg plus 6%  M } £0-5509 per 100 kg D } E } £0-5509 per 100 kg plus 8-4%  M } £0-1180 per 100 kg D } E } £0-1180 per 100 kg plus 3-6%  M } £0-0590 per 100 kg D } E } £0-0590 per 100 kg plus 3-6%  M } £0-1180 per 100 kg D } E } £0-1180 per 100 kg plus 7-2%  M } £0-0590 per 100 kg D } E } £0-0590 per 100 kg plus 7-2%  M } £0-6298 per 100 kg D } E } £0-6298 per 100 kg, plus 3-4% or 0-40 UA per 100 kg, w.i.g.	CI 3-6% C2 —  CI 6% C2 —  CI 8-4% C2 —  CI 3-6% C2 —  CI 3-6% C2 —  CI 7-2% C2 —  CI 7-2% C2 —  CI 3-4% or 0-40 UA per 100 kg, w.i.g. C2 —

1	2	3	4	5
	2. From 1 July to 30 November ... ..	F £0.4724 per 100 kg, plus 3.4% or 0.40 UA per 100 kg, w.i.g. S £0.5905 per 100 kg	M } £0.4724 per 100 kg D } E } £0.4724 per 100 kg, plus 3.4% or 0.40 UA per 100 kg, w.i.g.	C1 3.4% or 0.40 UA per 100 kg, w.i.g. C2 —
	b) From 1 December to 14 April: I. From 1 December to last day of February ... ..	F £0.4724 per 100 kg, plus 2.4% or 0.28 UA per 100 kg gross, w.i.g. S £0.5905 per 100 kg	M } £0.4724 per 100 kg D } E } £0.4724 per 100 kg, plus 2.4% or 0.28 UA per 100 kg gross, w.i.g.	C1 2.4% or 0.28 UA per 100 kg gross, w.i.g. C2 —
	2. From 1 March to 14 April ... ..	F £0.6298 per 100 kg, plus 2.4% or 0.28 UA per 100 kg gross, w.i.g. S £0.7873 per 100 kg	M } £0.6298 per 100 kg D } E } £0.6298 per 100 kg, plus 2.4% or 0.28 UA per 100 kg gross, w.i.g.	C1 2.4% or 0.28 UA per 100 kg gross, w.i.g. C2 —
	II. White cabbages and red cabbages ... ..	F 8% plus 3% or 0.10 UA per 100 kg, gross w.i.g. S 10%	M } 8% plus 3% or 0.10 UA per 100 kg gross, w.i.g. D } E } 8%	C1 3% or 0.10 UA per 100 kg gross, w.i.g. C2 —
	III. Other ... ..	F 11% S 10%	M } D } E } 11%	C1 3% C2 —
	C. Spinach ... ..	F 10.6% S 10%	M } 11% D } E } 8% M } D } E } 10.6%	C1 2.6% C2 —
	D. Salad vegetables, including endive and chitcory: I. Cabbage lettuce: a) From 1 April to 30 November: I. From 1 April to 30 April ... ..	F £2.3620 per 100 kg, plus 3% or 0.50 UA per 100 kg gross, w.i.g. S £2.9526 per 100 kg	M } £2.3620 per 100 kg D } E } £2.3620 per 100 kg, plus 3% or 0.50 UA per 100 kg gross, w.i.g.	C1 3% or 0.50 UA per 100 kg gross, w.i.g. C2 —

1	2	3	4	5
07.01 (contd)	D. I. a) 2. From 1 May to 31 May ...	F £1-5747 per 100 kg, plus 3% or 0.50 UA per 100 kg gross, w.i.g. S £1-9684 per 100 kg	M } £1-5747 per 100 kg D } £1-5747 per 100 kg, plus 3% or 0.50 UA per 100 kg gross, w.i.g. E } £1-5747 per 100 kg	C1 3% or 0.50 UA per 100 kg gross, w.i.g. C2 —
	3. From 1 June to 31 October ...	F £1-2597 per 100 kg, plus 3% or 0.50 UA per 100 kg gross, w.i.g. S £1-5747 per 100 kg	M } £1-2597 per 100 kg gross, w.i.g. D } £1-2597 per 100 kg, plus 3% or 0.50 UA per 100 kg gross, w.i.g. E } £1-2597 per 100 kg	C1 3% or 0.50 UA per 100 kg gross, w.i.g. C2 —
	4. From 1 November to 30 November ...	F £0-7873 per 100 kg, plus 3% or 0.50 UA per 100 kg gross, w.i.g. S £0-9842 per 100 kg	M } £0-7873 per 100 kg gross, w.i.g. D } £0-7873 per 100 kg, plus 3% or 0.50 UA per 100 kg gross, w.i.g. E } £0-7873 per 100 kg	C1 3% or 0.50 UA per 100 kg gross, w.i.g. C2 —
	b) From 1 December to 31 March:			
	1. From 1 December to last day of February ...	F £0-7873 per 100 kg, plus 2.6% or 0.32 UA per 100 kg gross, w.i.g. S £0-9842 per 100 kg	M } £0-7873 per 100 kg D } £0-7873 per 100 kg, plus 2.6% or 0.32 UA per 100 kg gross, w.i.g. E } £0-7873 per 100 kg	C1 2.6% or 0.32 UA per 100 kg gross, w.i.g. C2 —
	2. From 1 March to 31 March ...	F £2-3620 per 100 kg, plus 2.6% or 0.32 UA per 100 kg gross, w.i.g. S £2-9526 per 100 kg	M } £2-3620 per 100 kg D } £2-3620 per 100 kg, plus 2.6% or 0.32 UA per 100 kg gross, w.i.g. E } £2-3620 per 100 kg	C1 2.6% or 0.32 UA per 100 kg gross, w.i.g. C2 —
	II. Other:			
	a) Lettuce (other than cabbage lettuce) and endive:			
	1. From 1 March to 30 April ...	F £2-3620 per 100 kg, plus 2.6% or 0.32 UA per 100 kg gross, w.i.g. S £2-9526 per 100 kg	M } £2-3620 per 100 kg D } £2-3620 per 100 kg, plus 2.6% or 0.32 UA per 100 kg gross, w.i.g. E } £2-3620 per 100 kg	C1 2.6% C2 —
	2. From 1 May to 31 May ...	F £1-5747 per 100 kg, plus 2.6% or 0.32 UA per 100 kg gross, w.i.g. S £1-9684 per 100 kg	M } £1-5747 per 100 kg plus 2.6% D } £1-5747 per 100 kg plus 2.6% E } £1-5747 per 100 kg plus 2.6%	C1 2.6% C2 —

1	2	3	4	5
	3. From 1 June to 31 October ... ..	F £1-2597 per 100 kg plus 2.6% S £1-5747 per 100 kg	M } £1-2597 per 100 kg D } E } £1-2597 per 100 kg plus 2.6%	C1 2.6% C2 —
	4. From 1 November to last day of February ... ..	F £0-7873 per 100 kg plus 2.6% S £0-9842 per 100 kg	M } £0-7873 per 100 kg plus 2.6% D } E }	C1 2.6% C2 —
	b) Chicory (salad):			
	1. From 1 November to 31 March ... ..	F £0-6298 per 100 kg plus 2.6% S £0-7873 per 100 kg	M } £0-6298 per 100 kg plus 2.6% D } E } plus 2.6%	C1 2.6% C2 —
	2. From 1 April to 31 October ... ..	F 10.6% S 10%	M } D } E } 10.6%	C1 2.6% C2 —
	c) Other ... ..	F 10.6% S 10%	M } D } E } 10.6%	C1 2.6% C2 —
	E. Chard (or white beet) and cardoons ... ..	F 10.6% S 10%	M } D } E } 10.6%	C1 2.6% C2 —
	F. Leguminous vegetables, shelled or unshelled:			
	1. Peas:			
	a) From 1 September to 31 May ... ..	F 10%	M } D } E } 8%	C1 2% C2 —
	b) From 1 June to 31 August:			
	1. Unshelled:			
	aa) From 1 June to 31 July ... ..	F £1-4692 per 100 kg plus 3.4% S £1-8365 per 100 kg	M } £1-4692 per 100 kg plus 3.4% D } E } plus 3.4%	C1 3.4% C2 —
	bb) From 1 August to 31 August ... ..	F 11.4% S 10%	M } D } E } 11.4%	C1 3.4% C2 —
	2. Shelled ... ..	F 11.4% S 10%	M } D } E } 11.4%	C1 3.4% C2 —

1	2	3	4	5
07.01 (contd)	<p>F. II. Beans (of the species <i>Phaseolus</i>):</p> <p>a) From 1 October to 30 June ... ..</p> <p>b) From 1 July to 30 September ... ..</p> <p>III. Other ... ..</p>	<p>F 8% plus 2.6% or 0.40 UA per 100 kg, w.i.g. 10%</p> <p>S</p> <p>F 8% plus 3.4% or 0.40 UA per 100 kg, w.i.g. 10%</p> <p>S</p> <p>F 10.8%</p> <p>S 10%</p>	<p>M } 8%</p> <p>D } 8% plus 2.6% or 0.40 UA per 100 kg, w.i.g.</p> <p>E } 8%</p> <p>M } 8% plus 3.4% or 0.40 UA per 100 kg, w.i.g.</p> <p>D } 8%</p> <p>E } 10.8%</p>	<p>C1 2.6% or 0.40 UA per 100 kg, w.i.g.</p> <p>C2 —</p> <p>C1 3.4% or 0.40 UA per 100 kg, w.i.g.</p> <p>C2 —</p> <p>C1 2.8%</p> <p>C2 —</p>
G. Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots:	<p>I. Celeriac (rooted celery or German celery):</p> <p>a) From 1 May to 30 September ... ..</p> <p>b) From 1 October to 30 April ... ..</p>	<p>F 10.6%</p> <p>S 10%</p> <p>F 11.4%</p> <p>S 10%</p>	<p>M } 8%</p> <p>D } 10.6%</p> <p>E } 8%</p> <p>M } 11.4%</p> <p>D } 8%</p> <p>E } 11.4%</p>	<p>C1 2.6%</p> <p>C2 —</p> <p>C1 3.4%</p> <p>C2 —</p>
II. Carrots and turnips:	<p>a) Carrots:</p> <p>1. From 1 April to 30 April ... ..</p> <p>2. From 1 May to 30 June ... ..</p> <p>3. From 1 July to 31 October ... ..</p> <p>4. From 1 November to 31 March ... ..</p> <p>b) Turnips ... ..</p>	<p>F 11.4%</p> <p>S 10%</p> <p>F £1.5747 per 100 kg plus 3.4%</p> <p>S £1.9684 per 100 kg</p> <p>F 11.4%</p> <p>S 10%</p> <p>F 7.4%</p> <p>S 5%</p> <p>F 11.4%</p> <p>S 10%</p>	<p>M } 8%</p> <p>D } 11.4%</p> <p>E } £1.5747 per 100 kg plus 3.4%</p> <p>M } £1.5747 per 100 kg plus 3.4%</p> <p>D } 8%</p> <p>E } 11.4%</p> <p>M } 11.4%</p> <p>D } 4%</p> <p>E } 7.4%</p> <p>M } 8%</p> <p>D } 11.4%</p> <p>E } 11.4%</p>	<p>C1 3.4%</p> <p>C2 —</p> <p>C1 3.4%</p> <p>C2 —</p> <p>C1 3.4%</p> <p>C2 —</p> <p>C1 3.4%</p> <p>C2 —</p> <p>C1 3.4%</p> <p>C2 —</p>



1	2	3	4	5
	III. Horse-radish ( <i>Cochlearia armoracia</i> )	...	...	...
	IV. Other ...	...	...	...
	H. Onions, shallots and garlic:			
	I. Dry-bulb onions and shallots:			
	a) From 1 February to 30 June	F 5% S 2.5%	M } 2% D } E }	CI 3% C2 —
	b) From 1 July to 31 July	F 11.4% S 10%	M } 5% D } 8% E } 11.4%	CI 3.4% C2 —
	c) From 1 August to 30 November	F 6.4% S 5%	M } 4% D } 6.4% E }	CI 2.4% C2 —
	d) From 1 December to 31 January	F 10.4% S 10%	M } 8% D } 10.4% E }	CI 2.4% C2 —
	II. Garlic ...	F £0.3668 per 100 kg S plus 2.4% per 100 kg	M } £0.3668 per 100 kg D } E }	CI 2.4% C2 —
	III. Other ...	F £0.4586 per 100 kg S 10.4% 10%	M } £0.3668 per 100 kg D } plus 2.4% E } 8%	CI 2.4% C2 —
	IJ. Leeks and other alliaceous plants (for example, chives, Welsh onions)	F 10.4% S 10%	M } 10.4% D } 8% E }	CI 2.4% C2 —
	K. Asparagus:			
	I. From 16 April to 30 June	F 10.4% S 10%	M } 10.4% D } 8% E }	CI 2.4% C2 —
	II. From 1 July to 15 April	F 10.4% S 10%	M } 10.4% D } 8% E }	CI 2.4% C2 —
	L. Artichokes ...	F 10.6% S 10%	M } 10.4% D } 8% E }	CI 2.6% C2 —
		F £4.4092 per 100 kg S plus 3.2% per 100 kg	M } £4.4092 per 100 kg D } plus 3.2% E } 8%	CI 3.2% C2 —
		F 11.2% S 10%	M } 11.2% D } 8% E }	CI 3.2% C2 —
		F 10.6% S 10%	M } 10.6% D } 8% E }	CI 2.6% C2 —

1	2	3	4	5
07.01 (contd)	M. Tomatoes: I. From 1 November to 14 May: a) From 1 November to 15 November ... b) From 16 November to 31 March ... c) From 1 April to 30 April ... d) From 1 May to 14 May: 1. Of a value exceeding £13-7800 per 100 kg ... 2. Other ... II. From 15 May to 31 October: a) 15 May: 1. Of a value exceeding £13-7800 per 100 kg ... 2. Other ...	F 8 <sup>00</sup> / <sub>100</sub> plus 2·2% or 0·40 UA per 100 kg, w.i.g. 10% S F 6·4% plus 2·2% or 0·40 UA per 100 kg, w.i.g. 8% S F 8 <sup>00</sup> / <sub>100</sub> plus 2·2% or 0·40 UA per 100 kg, w.i.g. 10% S F £2·9392 per 100 kg, plus 2·2% or 0·40 UA per 100 kg, w.i.g. S £3·6740 per 100 kg F 8 <sup>00</sup> / <sub>100</sub> plus 2·2% or 0·40 UA per 100 kg, w.i.g. 10% S F £2·9392 per 100 kg, plus 3·6% or 0·70 UA per 100 kg, w.i.g. S £3·6740 per 100 kg F 8 <sup>00</sup> / <sub>100</sub> plus 3·6% or 0·70 UA per 100 kg, w.i.g. 10% S	M } 8% D } E } 8% plus 2·2% or 0·40 UA per 100 kg, w.i.g. 6·4% M } D } 6·4% plus 2·2% or 0·40 UA per 100 kg, w.i.g. 8% E } 8% plus 2·2% or 0·40 UA per 100 kg, w.i.g. M } D } £2·9392 per 100 kg E } £2·9392 per 100 kg, plus 2·2% or 0·40 UA per 100 kg, w.i.g. M } D } 8% E } 8% plus 2·2% or 0·40 UA per 100 kg, w.i.g. M } D } £2·9392 per 100 kg E } £2·9392 per 100 kg, plus 3·6% or 0·70 UA per 100 kg, w.i.g. 8% M } D } 8% plus 3·6% or 0·70 UA per 100 kg, w.i.g. E }	C1 2·2% or 0·40 UA per 100 kg, w.i.g. C2 C1 2·2% or 0·40 UA per 100 kg, w.i.g. C2 C1 2·2% or 0·40 UA per 100 kg, w.i.g. C2 C1 2·2% or 0·40 UA per 100 kg, w.i.g. C2 C1 3·6% or 0·70 UA per 100 kg, w.i.g. C2 C1 3·6% or 0·70 UA per 100 kg, w.i.g. C2

1	2	3	4	5	
b)	From 16 May to 31 May: I. Of a value exceeding £11.0250 per 100 kg	...	F £4.4092 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	M } £4.4092 per 100 kg D } E } £4.4092 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	C1 3.6% or 0.70 UA per 100 kg, w.i.g. C2 —
		...	S £5.5115 per 100 kg	M } D } E } 8% plus 3.6% or 0.70 UA per 100 kg, w.i.g.	C1 3.6% or 0.70 UA per 100 kg, w.i.g. C2 —
		...	F 8% plus 3.6% or 0.70 UA per 100 kg, w.i.g.	M } D } E } 8% plus 3.6% or 0.70 UA per 100 kg, w.i.g.	C1 3.6% or 0.70 UA per 100 kg, w.i.g. C2 —
		...	S 10%	M } D } E } £4.4092 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	C1 3.6% or 0.70 UA per 100 kg, w.i.g. C2 —
		...	F £4.4092 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	M } D } E } £4.4092 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	C1 3.6% or 0.70 UA per 100 kg, w.i.g. C2 —
		...	S £5.5115 per 100 kg	M } D } E } £3.6738 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	C1 3.6% or 0.70 UA per 100 kg, w.i.g. C2 —
		...	F £3.6738 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	M } D } E } £3.6738 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	C1 3.6% or 0.70 UA per 100 kg, w.i.g. C2 —
		...	S £4.5923 per 100 kg	M } D } E } £2.9392 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	C1 3.6% or 0.70 UA per 100 kg, w.i.g. C2 —
		...	F £2.9392 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	M } D } E } £2.9392 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	C1 3.6% or 0.70 UA per 100 kg, w.i.g. C2 —
		...	S £3.6740 per 100 kg	M } D } E } £1.4692 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	C1 3.6% or 0.70 UA per 100 kg, w.i.g. C2 —
		...	F £1.4692 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	M } D } E } £1.4692 per 100 kg, plus 3.6% or 0.70 UA per 100 kg, w.i.g.	C1 3.6% or 0.70 UA per 100 kg, w.i.g. C2 —
		...	S £1.8365 per 100 kg	M } D } E } 8.8%	C1 2.8% C2 —
N. Olives:					
I. For uses other than the production of oil					
...	...	...	M } D } E } 8.8%	C1 2.8% C2 —	
...	...	...	M } D } E } 8.8%	C1 2.8% C2 —	
...	...	...	M } D } E } 8.8%	C1 2.8% C2 —	
...	...	...	M } D } E } 8.8%	C1 2.8% C2 —	
II. Other ...					
...	...	...	M } D } E } 8.8%	C1 2.8% C2 —	
...	...	...	M } D } E } 8.8%	C1 2.8% C2 —	
...	...	...	M } D } E } 8.8%	C1 2.8% C2 —	

1	2	3	4	5
07.01 (cont'd)				
O. Capers ...	...	9.4%	M } D } E }	1.4% —
P. Cucumbers and gherkins:	...			
I. Cucumbers, from 16 May to 31 October:	...			
a) From 16 May to 30 September	...	F £1.5747 per 100 kg plus 4% S £1.9684 per 100 kg	M } £1.5747 per 100 kg D } E } £1.5747 per 100 kg plus 4%	4% —
b) From 1 October to 31 October	...	F 12% S 10%	M } D } E } 12%	4% —
II. Other:	...			
a) Cucumbers:	...			
I. From 1 March to 15 May	...	F £1.5747 per 100 kg plus 3.2% S £1.9684 per 100 kg	M } £1.5747 per 100 kg D } E } £1.5747 per 100 kg plus 3.2%	3.2% —
2. From 1 November to the last day of February	...	F 11.2% S 10%	M } D } E } 8%	3.2% —
b) Gherkins...	...	F 11.2% S 10%	M } D } E } 8%	3.2% —
Q. Mushrooms and truffles:	...			
I. Cultivated mushrooms:	...			
a) From 1 October to 30 April	...	19.2%	M } D } E } 16%	3.2% —
b) From 1 May to 30 September	...	F 11.2% S 10%	M } D } E } 8%	3.2% —
II. Chantarelles and flap mushrooms:	...			
a) From 1 October to 30 April	...	17.4%	M } D } E } 16%	1.4% —
b) From 1 May to 30 September	...	9.4%	M } D } E } 8%	1.4% —

1	2	3	4	5
III. Other:				
a) Mushrooms:				
1. From 1 October to 30 April	...	17.6%	M } D } E } 16%	C1 } C2 } 1.6%
2. From 1 May to 30 September	...	9.6%	M } D } E } 17.6% 8%	C1 } C2 } 1.6%
b) Truffles	...	9.6%	M } D } E } 9.6% 8%	C1 } C2 } 1.6%
R. Fennel:				
I. Sweet fennel	...	10%	M } D } E } 8%	C1 } C2 } 2%
II. Other	...	F £3-3068 per 100 kg plus 2% S £4-1336 per 100 kg	M } D } E } 10% £3-3068 per 100 kg £3-3068 per 100 kg plus 2%	C1 } C2 } 2%
S. Sweet peppers	...	9%	M } D } E } 8%	C1 } C2 } 1.8%
T. Other:				
I. Herbs	...	F £3-3068 per 100 kg plus 3.2% S £4-1336 per 100 kg	M } D } E } £3-3068 per 100 kg plus 3.2%	C1 } C2 } 3.2%
II. Celery	...	F 7.2% S 5%	M } D } E } 7.2% 8%	C1 } C2 } 3.2%
III. Other	...	F 11.2% S 10%	M } D } E } 11.2%	C1 } C2 } 3.2%
07.02				
Vegetables (whether or not cooked), preserved by freezing:				
A. Olives	...	F 13.6% S 10%	M } D } E } 6% 13.6% 8%	C1 } C2 } 7.6%
B. Other	...	F 11.6% S 10%	M } D } E } 11.6%	C1 } C2 } 3.6%

1	2	3	4	5
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption:			
A.	Olives:			
I.	For uses other than the production of oil	...	...	...
II.	Other	3.2%	3.2%	3.2%
B.	Capers	3.2%	3.2%	3.2%
C.	Onions	1.2%	1.2%	1.2%
D.	Cucumbers and gherkins:			
I.	Cucumbers	11%	8%	3%
II.	Gherkins	3%	3%	3%
E.	Other vegetables:			
I.	Cauliflowers:			
a)	In brine, not being in airtight containers	F	M } £0.2400 per cwt of the vegetable content	C1
b)	Other	S	D } £0.2400 per cwt of the vegetable content plus 2.4%	C2
II.	Sweet peppers	F	E	2.4%
III.	Other	F	M } 10.4%	2.4%
F.	Mixtures of vegetables specified above	F	D } 10.4%	3%
		S	E	3%
		F	M } 11%	3%
		S	D } 11%	3%
		F	E	3%
		S	M } 10.4%	3%
		F	D } 10.4%	3%
		S	E	3%
		F	M } 10.4%	3%
		S	D } 10.4%	3%
		F	E	3%
		S	M } 11%	3%
		F	D } 11%	3%
		S	E	3%

1	2	3	4	5
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared:			
	A. Onions:			
	I. In airtight containers	F 15.6% S 15%	M } 12% D } E }	C1 3.6% C2 —
	II. Other	F 11.6% S 10%	M } 15.6% D } 8% E } 11.6%	C1 3.6% C2 —
	B. Other:			
	I. Horse-radish	F 5.2% S 2.5%	M } 2% D } E }	C1 3.2% C2 —
	II. Herbs, not in powder	F £1.6800 per cwt plus 3.2% S £2.1000 per cwt	M } 5.2% D } £1.6800 per cwt E } plus 3.2%	C1 3.2% C2 —
	III. Leeks	F 11.2% S 10%	M } 8% D } 3.2% E }	C1 3.2% C2 —
	IV. Garlic, sweet peppers and tomatoes	F 3.2% S —	M } 3.2% D } E }	C1 3.2% C2 —
	V. Olives:			
	a) In airtight containers	F 16% S 15%	M } 9% D } E }	C1 6.4% C2 —
	b) Other	F 12.4% S 10%	M } 16% D } 6% E } 12.4%	C1 6.4% C2 —
	VI. Other:			
	a) Vegetables (other than asparagus) in airtight containers:			
	I. Broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs in powder; lettuce and endive; mushrooms; shallots; peas; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or dry-bulb onions	F 16% S 15%	M } 12% D } 16% E }	C1 3.2% C2 —
	2. Other	F 16% S 15%	M } 12% D } 16% E }	C1 3.2% C2 —

1	2	3	4	5
07.04 (contd)	B. VI. b) Other: 1. Asparagus; broad, kidney and runner beans; beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs in powder; lettuce and endive; mushrooms; shallots; peas; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or dry-bulb onions 2. Other ... ..	F 11.2% S 10%  F 11.2% S 10%	M } 8% D } E } 11.2%  M } 8% D } E } 11.2%	C1 3.2% C2 —  C1 3.2% C2 —
07.05	<b>Dried leguminous vegetables, shelled, whether or not skinned or split:</b> A. For sowing: I. Peas (including chick peas) and beans (of the species <i>Phaseolus</i> ): a) Whole peas (other than peas of the varieties commonly known as maple peas, dun peas and yellow or white peas) b) Other peas: 1. Chick peas ( <i>cicer arietinum</i> ) ... .. 2. Other ... .. c) Beans, dried, white (including haricot) other than butter d) Other beans ... .. II. Lentils ... ..	F £0.2250 per cwt or 6% w.i.g., plus 1.8% S £0.3750 per cwt or 10% w.i.g.  4.5%  7.8%  4.5% 4%	M } £0.2250 per cwt or 6% w.i.g. D } £0.2250 per cwt or 6% w.i.g., plus 1.8% E }  M } 3% D } 4.5% E } 6% M } 7.8% D } 2.4% E } 4.5%  M } 3% D } 4.5% E } 3% M } 3.8% D } E }	C1 1.8% C2 —  C1 1.8% C2 —  C1 1.8% C2 —  C1 1.8% C2 —  C1 1.8% C2 —  C1 0.8% C2 —





1	2	3	4	5
07.06 (cont'd)	A. II. Other:	—	—	—
	a) Dried	—	—	—
	b) Other	—	—	—
	B. Other:	4.2%	3%	1.2%
	I. Sago pith	4.2%	4.2%	—
	II. Other:	4.2%	3%	1.2%
	a) Dried	4.2%	4.2%	—
	b) Other	4.2%	3%	1.2%
			M } D } E }	C1 C2
			M } D } E }	C1 C2
			M } D } E }	C1 C2
			4.2%	—

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.

Head- ing No.	Description	Rate of Import Duty (if any)						
		Full "Associated States" (F) (S)	3	"Community" (M) "EFTA" (E) Denmark (D)	4	"Non-associable CPA" (C1) "Associable CPA" (C2)	5	
1	2		3		4		5	
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangoosteens, fresh or dried, shelled or not:							
	A. Dates ... ..	F 4.8% S —		M — E 4.8%		C1 4.8% C2 —		
	B. Bananas:							
	I. Fresh ... ..	F £0.2250 per cwt S £0.3750 per cwt plus 8%		M } £0.2250 per cwt D } E } plus 8%		C1 8% C2 —		
	II. Dried ... ..	F 14% S 10%		M } D } E } 14%		C1 8% C2 —		
	C. Pineapples:							
	I. Fresh ... ..	F 9% S —		M } D } E } 9%		C1 3.6% C2 —		
	II. Dried ... ..	F 6.6% S 5%		M } D } E } 6.6%		C1 3.6% C2 —		
	D. Avocados:							
	I. Fresh ... ..	F 6.2% S 5%		M } D } E } 6.2%		C1 3.2% C2 —		
	II. Dried ... ..	F 6.2% S 5%		M } D } E } 6.2%		C1 3.2% C2 —		

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
<b>08.01</b> <i>(contd)</i>	E. Coconuts: I. Whole, shelled or not II. Other: a) Fresh ... b) Dried ...	F 0.8% S —  6.8%  6.8%	M } 0.8% E } — M } 6% D } — E } — M } 6.8% D } — E } — 6.8%	C1 0.8% C2 —  C1 0.8% C2 —  C1 0.8% C2 —
	F. Cashew nuts: I. Fresh ... II. Dried ...	7%  7%	M } 6% D } — E } — M } 7% D } — E } — 6%  7%	C1 1% C2 —  C1 1% C2 —
	G. Brazil nuts: I. Whole, shelled or not II. Other: a) Fresh ... b) Dried ...	—  6%  6%	M } — D } — E } — 6%  M } 6% D } — E } — 6%	—  —  —
	H. Other: I. Fresh ... II. Dried ...	5.4% 5%  5.4% 5%	M } 3% D } — E } — 3%  M } 5.4% D } — E } — 3%  M } 5.4% D } — E } — 5.4%	C1 2.4% C2 —  C1 2.4% C2 —
<b>08.02</b>	Citrus fruit, fresh or dried: A. Oranges: I. Sweet oranges, fresh: a) From 1 April to 15 October ...	F £0.1400 per cwt S plus 3%  F £0.1400 per cwt S £0.1750 per cwt	M } £0.1400 per cwt D } plus 3% E } £0.1400 per cwt plus 3%	C1 3% C2 —

1	2	3	4	5	
	b) From 16 October to 31 March: 1. From 16 October to 30 November ... ..	F £0.1400 per cwt plus 4% S £0.1750 per cwt	M } £0.1400 per cwt D } E } £0.1400 per cwt plus 4% M } D } 4% E } 8%	C1 C2  C1 C2  C1 C2  C1 C2  C1 C2  C1 C2  C1 C2	4% —  4% —  3% —  3% —  4% —  4% —  4% —  4% —
	2. From 1 December to 31 March ... ..	F 8% S 5%	M } D } E } £0.1400 per cwt plus 3%	C1 C2	3% —
	II. Other:				
	a) From 1 April to 15 October:				
	1. Fresh ... ..	F £0.1400 per cwt plus 3% S £0.1750 per cwt	M } £0.1400 per cwt D } E } £0.1400 per cwt plus 3%	C1 C2	3% —
	2. Dried ... ..	F 11% S 10%	M } D } 8% E } 11%	C1 C2	3% —
	b) From 16 October to 31 March:				
	1. Fresh:				
	aa) From 16 October to 30 November ... ..	F £0.1400 per cwt plus 4% S £0.1750 per cwt	M } £0.1400 per cwt D } E } £0.1400 per cwt plus 4%	C1 C2	4% —
	bb) From 1 December to 31 March ... ..	F 8% S 5%	M } D } 4% E } plus 4%	C1 C2	4% —
	2. Dried ... ..	F 12% S 10%	M } 8% D } 8% E } 8% M } 12% D } E }	C1 C2	4% —
	B. Mandarins and satsumas; clementines, tangerines and other similar citrus hybrids:				
	I. Fresh:				
	a) Clementines, mandarins and tangerines:				
	1. From 1 April to 30 November ... ..	F £0.1400 per cwt plus 4% S £0.1750 per cwt	M } £0.1400 per cwt D } E } £0.1400 per cwt plus 4%	C1 C2	4% —
	2. From 1 December to 31 March ... ..	F 8% S 5%	M } D } 4% E } 8%	C1 C2	4% —

1	2	3	4	5
08.02 (contd)	B. I. b) Other ... ..	F 8% S 5%	M } 4% D } E }	C1 } 4% C2 }
	II. Dried ... ..	F 12% S 10%	M } D } E }	C1 } 4% C2 }
	C. Lemons:			
	I. Fresh ... ..	F 5.6% S 5%	M } 4% D } E }	C1 } 1.6% C2 }
	II. Dried ... ..	F 9.6% S 9.6%	M } D } E }	C1 } 1.6% C2 }
	D. Grapefruit:			
	I. Fresh ... ..	F £0-2000 per cwt plus 1.2% S £0-2500 per cwt	M } £0-2000 per cwt D } E } plus 1.2%	C1 } 1.2% C2 }
	II. Dried ... ..	F 9.2% S 9.2%	M } D } E }	C1 } 1.2% C2 }
	E. Other:			
	I. Fresh ... ..	F 7.2% S 5%	M } 4% D } E }	C1 } 3.2% C2 }
	II. Dried ... ..	F 11.2% S 10%	M } D } E }	C1 } 3.2% C2 }
	08.03	Figs, fresh or dried:		
A. Fresh ... ..		F £0-1200 per cwt plus 1.4% S £0-1500 per cwt	M } £0-1200 per cwt E } 1.4%	C1 } 1.4% C2 }
B. Dried... ..		F £0-2400 per cwt plus 2% S £0-3000 per cwt	M } £0-2400 per cwt D } plus 2% E }	C1 } 2% C2 }
08.04	Grapes, fresh or dried:			
	A. Fresh:			
I. Table grapes:				
a) From 1 November to 14 July:				
I. Hothouse:				

1	2	3	4	5
	aa) From 1 November to 31 January ...	18.0%	M } D } E }	C1 } C2 }
	bb) From 1 February to 30 June ...	F £0.5600 per cwt S £0.7000 per cwt plus 3.6%	M } D } E }	C1 } C2 }
	cc) From 1 July to 14 July ...	18.0%	M } D } E }	C1 } C2 }
	2. Other:			
	aa) From 1 November to 31 January ...	F 7.6% S 5%	M } D } E }	C1 } C2 }
	bb) From 1 February to 30 June ...	F £0.5600 per cwt S £0.7000 per cwt plus 3.6%	M } D } E }	C1 } C2 }
	cc) From 1 July to 14 July ...	F 11.6% S 10.0%	M } D } E }	C1 } C2 }
	b) From 15 July to 31 October:			
	1. Hothouse ...	F 22.0% S 20%	M } D } E }	C1 } C2 }
	2. Other:			
	aa) From 15 July to 31 August ...	F 12.4% S 10.0%	M } D } E }	C1 } C2 }
	bb) From 1 September to 31 October ...	F 8.4% S 5.0%	M } D } E }	C1 } C2 }
	II. Other:			
	a) From 1 November to 14 July:			
	1. From 1 November to 31 January ...	F 10.2% S 5.0%	M } D } E }	C1 } C2 }
	2. From 1 February to 30 June ...	F £0.4200 per cwt S £0.7000 per cwt plus 7.2%	M } D } E }	C1 } C2 }

1	2	3	4	5
08.04 (contd)	<p>A. II. a) 3. From 1 July to 14 July ... ..</p> <p>b) From 15 July to 31 October:            I. From 15 July to 31 August ... ..</p> <p>2. From 1 September to 31 October ... ..</p>	<p>F 13.2% S 10%</p> <p>F 14.8% S 10%</p> <p>F 11.8% S 5%</p>	<p>M } 6% D } E } 13.2%</p> <p>M } 6% D } E } 14.8%</p> <p>M } 3% D } E } 11.8%</p>	<p>C1 7.2% C2 —</p> <p>C1 8.8% C2 —</p> <p>C1 8.8% C2 —</p>
B. Dried:	I. In immediate containers of a net capacity of 15 kg or less:	<p>F £0.0800 per cwt plus 1.2% per cwt</p> <p>S £0.1000 per cwt</p> <p>F £0.1600 per cwt plus 1.2% per cwt</p> <p>S £0.2000 per cwt</p>	<p>M } £0.0800 per cwt D } E } plus 1.2% per cwt</p> <p>M } £0.1600 per cwt D } E } plus 1.2% per cwt</p>	<p>C1 1.2% C2 —</p> <p>C1 1.2% C2 —</p>
II. Other:	a) Currants ... ..	<p>F £0.0800 per cwt plus 1.2% per cwt</p> <p>S £0.1000 per cwt</p>	<p>M } £0.0800 per cwt D } E } plus 1.2% per cwt</p>	<p>C1 1.2% C2 —</p>
b) Raisins, sultanas and other dried grapes ... ..	...	<p>F £0.1600 per cwt plus 1.2% per cwt</p> <p>S £0.2000 per cwt</p>	<p>M } £0.1600 per cwt D } E } plus 1.2% per cwt</p>	<p>C1 1.2% C2 —</p>
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not:	...	...	...
A. Almonds:	I. Bitter:	8%	M } 8% E } —	—
a) In shell ... ..	...	...	...	...
b) Not in shell ... ..	...	9.4%	M } 8% E } 1.4%	—
a) In shell ... ..	...	...	...	1.4%



1	2	3	4	5
	b) Not in shell ... ..	F 1.4% S —	M — E 1.4% M 8% E 1.6% M 8% E 1.4% M 8% E 0.4%	C1 1.4% C2 — C1 1.6% C2 — C1 1.4% C2 — C1 0.4% C2 —
	B. Walnuts ... ..	F 9.6% S —	M — E 8% M 1.6% E 8% M 1.4% E 0.4%	C1 1.4% C2 — C1 1.6% C2 — C1 1.4% C2 —
	C. Chestnuts ... ..	F 9.4% S —	M — E 8% M 1.4% E 0.4%	C1 1.4% C2 — C1 0.4% C2 —
	D. Pistachios ... ..	F 8.4% S —	M — E 8% M 0.4%	C1 0.4% C2 —
	E. Pecans ... ..	F 0.6% S —	M — E 0.6% M 6% E 0.6%	C1 0.6% C2 — C1 0.6% C2 —
	F. Areca (or betel) and cola ... ..	F 6.6% S —	M — E 6% M 0.6%	C1 0.6% C2 —
	G. Other:	F 0.8% S —	M — E 0.8% M 8% E 0.8%	C1 0.8% C2 — C1 0.8% C2 —
	I. Hazel nuts, not in shell ... ..	F 0.8% S —	M — E 0.8% M 8% E 0.8%	C1 0.8% C2 — C1 0.8% C2 —
	II. Other ... ..	F 8.8% S —	M — E 8.8%	C1 0.8% C2 —
<b>08.06</b>	<b>Apples, pears and quinces, fresh:</b>			
	A. Apples:			
	I. Cider apples, in bulk, from 16 September to 15 December	F 1.8% or 0.09 UA per 100 kg, w.i.g. S —	M 1.8% or 0.09 UA per 100 kg, w.i.g. E —	C1 1.8% or 0.09 UA per 100 kg, w.i.g. C2 —
	II. Other:			
	a) From 1 August to 31 December:			
	I. From 1 August to 15 August ... ..	F £0.3542 per 100 kg, plus 2.8% or 0.48 UA, per 100 kg, w.i.g. S £0.4428 per 100 kg	M } £0.3542 per 100 kg, plus 2.8% or 0.48 UA, per 100 kg, w.i.g. D } E }	C1 2.8% or 0.48 UA per 100 kg, w.i.g. C2 —
	2. From 16 August to 31 December ... ..	F 2.8% or 0.48 UA per 100 kg, w.i.g. S —	M 2.8% or 0.48 UA per 100 kg, w.i.g. E —	C1 2.8% or 0.48 UA per 100 kg, w.i.g. C2 —
	b) From 1 January to 31 March ... ..	F 2% or 0.34 UA per 100 kg, w.i.g. S —	M 2% or 0.34 UA per 100 kg, w.i.g. E —	C1 2% or 0.34 UA per 100 kg, w.i.g. C2 —
	c) From 1 April to 31 July:			
	I. From 1 April to 15 April ... ..	F 1.6% or 0.28 UA per 100 kg, w.i.g. S —	M 1.6% or 0.28 UA per 100 kg, w.i.g. E —	C1 1.6% or 0.28 UA per 100 kg, w.i.g. C2 —

1	2	3	4	5
08.06 (cont'd)	A. II. c) 2. From 16 April to 31 July ... ..	F £0.3542 per 100 kg, plus 1.6% or 0.28 UA per 100 kg, w.i.g. S £0.4428 per 100 kg	M } £0.3542 per 100 kg D } E } £0.3542 per 100 kg, plus 1.6% or 0.28 UA per 100 kg, w.i.g.	C1 1.6% or 0.28 UA per 100 kg, w.i.g. C2 —
	B. Pears: I. Perry pears, in bulk, from 1 August to 31 December ...	F £0.2361 per 100 kg, plus 1.8% or 0.09 UA per 100 kg, w.i.g. S £0.2952 per 100 kg	M } £0.2361 per 100 kg D } E } £0.2361 per 100 kg, plus 1.8% or 0.09 UA per 100 kg, w.i.g.	C1 1.8% or 0.09 UA per 100 kg, w.i.g. C2 —
	II. Other: a) From 1 January to 31 July: I. From 1 January to 31 January ... ..	F £0.2361 per 100 kg, plus 2% or 0.30 UA per 100 kg, w.i.g. S £0.2952 per 100 kg	M } £0.2361 per 100 kg D } E } £0.2361 per 100 kg, plus 2% or 0.30 UA per 100 kg, w.i.g.	C1 2% or 0.30 UA per 100 kg, w.i.g. C2 —
	2. From 1 February to 31 July ... ..	F £0.3542 per 100 kg, plus 2% or 0.30 UA per 100 kg, w.i.g. S £0.4428 per 100 kg	M } £0.3542 per 100 kg D } E } £0.3542 per 100 kg, plus 2% or 0.30 UA per 100 kg, w.i.g.	C1 2% or 0.30 UA per 100 kg, w.i.g. C2 —
	b) From 1 August to 31 December ... ..	F £0.2361 per 100 kg, plus 2.6% or 0.40 UA per 100 kg, w.i.g. S £0.2952 per 100 kg	M } £0.2361 per 100 kg D } E } £0.2361 per 100 kg, plus 2.6% or 0.40 UA per 100 kg, w.i.g.	C1 2.6% or 0.40 UA per 100 kg, w.i.g. C2 —
	C. Quinces ... ..	9%	M } D } E } 8% 9%	C1 1.8% C2 —
08.07	Stone fruit, fresh: A. Apricots ... ..	F 13% S 10%	M } D } E } 8% 13%	C1 5% C2 —

B. Peaches, including nectarines: I. Hothouse: a) From 1 April to 30 November b) From 1 December to 31 March II. Other: a) From 1 April to 30 November b) From 1 December to 31 March C. Cherries: I. From 1 May to 15 July: a) From 1 May to 31 May b) From 1 June to 15 July II. From 16 July to 30 April: a) From 16 July to 15 August b) From 16 August to 30 April	...	...	...	F S	12.4% 10%	M } D } E }	8% 12.4% £1.1022 per 100 kg £1.3778 per 100 kg	C1 C2	4.4% —
	...	...	...	F S	8.4% 5%	M } D } E }	4% 8.4% £1.1022 per 100 kg	C1 C2	4.4% —
	...	...	...	F S	8% plus 3% or 0.60 UA per 100 kg, w.i.g. 10%	M } D } E }	8% 0.60 UA per 100 kg, w.i.g.	C1 C2	3% or 0.60 UA per 100 kg, w.i.g. —
	...	...	...	F S	£2.9392 per 100 kg, plus 3% or 0.60 UA per 100 kg, w.i.g. £3.6740 per 100 kg	M } D } E }	£2.9392 per 100 kg, plus 3% or 0.60 UA per 100 kg, w.i.g.	C1 C2	3% or 0.60 UA per 100 kg, w.i.g. —
	...	...	...	F S	£2.9392 per 100 kg plus 3% £3.6740 per 100 kg	M } D } E }	£2.9392 per 100 kg plus 3% £2.9392 per 100 kg plus 3% or 0.60 UA per 100 kg, w.i.g.	C1 C2	3% —
	...	...	...	F S	11% 10%	M } D } E }	8% 11%	C1 C2	3% —

1	2	3	4	5
08.07 (contd)	D. Plums: I. From 1 July to 30 September ... ..	F £1·3148 per 100 kg, plus 3% or 0·60 UA per 100 kg, w.i.g. S £1·6436 per 100 kg	M } £1·3148 per 100 kg D } E } £1·3148 per 100 kg, plus 3% or 0·60 UA per 100 kg, w.i.g.	CI 3% or 0·60 UA per 100 kg, w.i.g. C2 —
	II. From 1 October to 30 June: a) From 1 October to 31 October ... ..	F £1·3148 per 100 kg plus 2% S £1·6436 per 100 kg	M } £1·3148 per 100 kg D } E } £1·3148 per 100 kg plus 2% M } 4·8% D } E } 6·8%	CI 2% C2 —
	b) From 1 November to 15 June ... ..	F 6·8% S 6%	M } D } E }	CI 2% C2 —
	c) From 16 June to 30 June ... ..	F £1·3148 per 100 kg plus 2% S £1·6436 per 100 kg	M } £1·3148 per 100 kg D } E } £1·3148 per 100 kg plus 2%	CI 2% C2 —
	E. Other... ..	F 11% S 10%	M } D } E }	CI 3% C2 —
08.08	<b>Berries, fresh:</b> A. Strawberries: I. From 1 May to 31 July: a) From 1 May to 31 May ... ..	F 8% plus 3·2% or 0·60 UA per 100 kg, w.i.g. S 10%	M } 8% D } E } 8% plus 3·2% or 0·60 UA per 100 kg, w.i.g.	CI 3·2% or 0·60 UA per 100 kg, w.i.g. C2 —
	b) From 1 June to 9 June... ..	F £2·9392 per 100 kg, plus 3·2% or 0·60 UA per 100 kg, w.i.g. S £3·6740 per 100 kg	M } £2·9392 per 100 kg D } E } £2·9392 per 100 kg, plus 3·2% or 0·60 UA per 100 kg, w.i.g.	CI 3·2% or 0·60 UA per 100 kg, w.i.g. C2 —
	c) From 10 June to 31 July ... ..	F £4·4092 per 100 kg, plus 3·2% or 0·60 UA per 100 kg, w.i.g. S £5·5115 per 100 kg	M } £4·4092 per 100 kg D } E } £4·4092 per 100 kg, plus 3·2% or 0·60 UA per 100 kg, w.i.g.	CI 3·2% or 0·60 UA per 100 kg, w.i.g. C2 —

1	2	3	4	5
	II. From 1 August to 30 April	F 10.8% S 10%	M } 8% D } E } M } 10.8% D } E } M } 1.4% E }	C1 2.8% C2 —
	B. Cranberries ...	F 4% S —	M } 1.4% D } E }	C1 1.4% C2 —
	C. Bilberries	F 11% S 10%	M } 8% D } E }	C1 2.2% C2 —
	D. Raspberries, black currants and red currants:			
	I. Raspberries:			
	a) From 1 July to 31 August	F 6.2% S 5%	M } 11% D } 4% E } M } 6.2% D } E }	C1 2.2% C2 —
	b) From 1 September to 30 June	F £2.9392 per 100 kg plus 2.2% S £3.6740 per 100 kg	M } £2.9392 per 100 kg D } E } plus 2.2% M } 8% D } E }	C1 2.2% C2 —
	II. Other:			
	a) From 16 June to 31 August	F 11% S 10%	M } 11% D } 4% E }	C1 2.2% C2 —
	b) From 1 September to 15 June	F 4.6% S —	M } 4.6% D } E }	C1 0.6% C2 —
	E. Papaws	F 10.4% S 10%	M } 10.4% D } E }	C1 2.4% C2 —
	F. Other:			
	I. White currants:			
	a) From 16 June to 31 August	F £2.9392 per 100 kg plus 2.4% S £3.6740 per 100 kg	M } £2.9392 per 100 kg D } E } plus 2.4% M } 8% D } E }	C1 2.4% C2 —
	b) From 1 September to 15 June	F 10.4% S 10%	M } 10.4% D } E }	C1 2.4% C2 —
	II. Gooseberries:			
	a) From 1 May to 31 July	F £1.4692 per 100 kg plus 2.4% S £1.8365 per 100 kg	M } £1.4692 per 100 kg D } E } plus 2.4%	C1 2.4% C2 —

1	2	3	4	5	
08.08 (cont'd)	F. II. b) From 1 August to 30 April ... ..	F 6.4% S 5%	M } 4% D } E }	C1 2.4% C2 —	
	III. Loganberries:				
	a) From 1 July to 31 August ... ..	F 10.4% S 10%	M } 8% D } E }	C1 2.4% C2 —	
	b) From 1 September to 30 June ... ..	F 6.4% S 5%	M } 10.4% D } E }	C1 2.4% C2 —	
	IV. Other ... ..	F 6.4% S 5%	M } 6.4% D } E }	C1 2.4% C2 —	
	Other fruit, fresh:				
	A. Melons ... ..	F 6.2% S 5%	M } 4% D } E }	C1 2.2% C2 —	
	B. Other... ..	F 6.2% S 5%	M } 4% D } E }	C1 2.2% C2 —	
	08.09	Fruit (whether or not cooked), preserved by freezing, not containing added sugar:			
		A. Strawberries, raspberries, black currants and red currants:			
		I. Strawberries ... ..	F £0-6000 per cwt S plus 3.6% £0-7500 per cwt	M } £0-6000 per cwt D } E } plus 3.6%	C1 3.6% C2 —
		II. Other ... ..	F 15.6% S 15%	M } 12% D } E } 15.6%	C1 3.6% C2 —
B. Other:					
I. Apples:					
a) Pulp ... ..		F £0-1400 per cwt or 12% w.i.l., plus 4%	M } £0-1400 per cwt D } or 12% w.i.l. E } plus 4%	C1 4% C2 —	
b) Other ... ..		S £0-1750 per cwt or 15% w.i.l. £0-1400 per cwt or 20% w.i.l., plus 4%	M } £0-1400 per cwt D } or 20% w.i.l. E } £0-1400 per cwt or 20% w.i.l., plus 4%	C1 4% C2 —	
08.10		...	S £0-1750 per cwt or 25% w.i.l.		

1	2	3	4	5
II. Bilberries; grapefruit; orange, clementine, mandarin or tangerine pulp not containing the peel III. Other ... ..		F 4% S 16% F 15% S	M — E 4% M 12% D } E 16%	C1 4% C2 4% C1 — C2
<b>08.11</b> Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption: A. Apricots:		F 11.2% S 10% F 16% S 15%	M } 8% D } E } 11.2% M } 12% D } E } 16%	C1 3.2% C2 — C1 3.2% C2 — C1 3.2% C2 —
B. Oranges:		F 3.2% S — F 3.2% S — F 11.2% S 10%	M — E 3.2% M — E 3.2% M } 8% D } E } 11.2%	C1 3.2% C2 — C1 3.2% C2 — C1 3.2% C2 —
C. Papaws		F 3.2% S — F 13.2% S 12.5% F 13.1%	M — E 3.2% M } 10% D } E } 13.2% M } 12% D } E } 13.1%	C1 3.2% C2 — C1 3.2% C2 — C1 1.1% C2 —
D. Other:		F £0.1400 per cwt or 12% w.i.l., plus 2.2% S £0.1750 per cwt or 15% w.i.l.	M } £0.1400 per cwt D } or 12% w.i.l. E } £0.1400 per cwt or 12% w.i.l., plus 2.2%	C1 2.2% C2 —





1	2	3	4	5
	II. Other ... ..	F £0-3200 per cwt plus 1.4% S £0-4000 per cwt	M } £0-3200 per cwt D } E } £0-3200 per cwt plus 1.4%	CI 1.4% C2 —
	B. Peaches, including nectarines ... ..	F 1.4% S —	M } E } 1.4%	CI 1.4% C2 —
	C. Prunes ... ..	F 3.2% S —	M } E } 3.2%	CI 3.2% C2 —
	D. Apples and pears ... ..	F 1.6% S —	M } E } 1.6%	CI 1.6% C2 —
	E. Papaws ... ..	F 8.6% S —	M } D } E } 8.6%	CI 0.6% C2 —
	F. Fruit salads: I. Not containing prunes: a) Consisting of apples, pears, peaches and nectarines, with or without bilberries b) Other ... ..	F 1.6% S 9.6%	M } E } 1.6% D } E } 9.6%	CI 1.6% C2 — CI 1.6% C2 —
	II. Containing prunes: a) Consisting of prunes with apples, pears, peaches and nectarines, with or without bilberries b) Other ... ..	F 2.4% S — F 10.4% S 10%	M } E } 2.4% D } E } 10.4%	CI 2.4% C2 — CI 2.4% C2 —
	G. Other: I. Bilberries ... ..	F 1.2% S —	M } E } 1.2% D } E } 8%	CI 1.2% C2 — CI 1.2% C2 —
	II. Other ... ..	F 9.2% S —	M } D } E } 9.2%	CI — C2 —
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions	F 0.4% S —	M } E } 0.4%	CI 0.4% C2 —

## 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 *and, if that heading contains subheadings, under the subheading applicable to the constituent bearing the highest rate of duty, this rate being chargeable on the whole mixture*;
- (b) Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09.10.

The addition of other substances to the products of 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); or  
 (b) Cubeb pepper (*Piper cubeba*) and other products of heading No. 12.07.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"**, 3	(F) (S)	"Community"**, "EFTA"**, Denmark 4	(M) (E) (D) 5	"Non-associable CPA"**, "Associable CPA"**, (C1) (C2)
1	2	3		4	5	
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion:					
	A. Coffee:					
	I. Unroasted:					
	a) Not freed of caffeine ... ..	F £0.2775 per 100 kg plus 2.8%		M } £0.2775 per 100 kg D } plus 2.8%	C1 C2	2.8% —
	b) Freed of caffeine ... ..	S £0.4625 per 100 kg		E } £0.2775 per 100 kg plus 2.8%	C1 C2	5.2% —
		F £0.2775 per 100 kg plus 5.2%		M } £0.2775 per 100 kg D } plus 5.2%		
		S £0.4625 per 100 kg		E } £0.2775 per 100 kg plus 5.2%		

\*See note preceding Chapter 1 in this Schedule.





I	2	3	4	5
09.08	<b>Nutmeg, mace and cardamoms:</b> A. Neither crushed nor ground: I. For the industrial manufacture of essential oils or resinsoids II. Other: a) Nutmeg ... .. b) Other ... .. B. Crushed or ground: I. Nutmeg ... .. II. Mace ... .. III. Cardamoms ... ..	6%  10% 6%  10.8% 10% 9.2%  6%	M } D } E }  M } D } E } M } D } E }  M } D } E } M } D } E } M } D } E }	—  4% — —  4.8% — 3.2% — —
09.09	<b>Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper:</b> A. Neither crushed nor ground: I. Aniseed ... .. II. Badian seed ... .. III. Seeds of fennel, coriander, cumin, caraway and juniper: a) For the industrial manufacture of essential oils or resinsoids b) Other: 1. Coriander seed ... .. 2. Other ... .. B. Crushed or ground: I. Badian seed ... .. II. Coriander seed ... .. III. Other ... ..	2% — 9.2% — —  2% — 10.4% — 4%	M } E } M } E }  M } E } M } E } M } E } M } E }	— 2% — 9.2% — —  — 2% — 10.4% — 4%



1	2	3	4	5
F. Other spices, including mixtures referred to in Note 1.(b) to this Chapter:				
I. Neither crushed nor ground	... ..	... ..	... ..	... ..
II. Crushed or ground:				
a) Curry powder and paste	... ..	... ..	... ..	... ..
b) Other	... ..	... ..	... ..	... ..
		F S	M } D } E } 6% 14% 6%	C1 C2 8% — —
		F S	M } D } E } M } D } E } 6% 16% 10% 16%	C1 C2 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.

## Additional Notes

1. The term "durum wheat", as used in subheading 10.01 B, shall be taken to mean wheat of the "tritium durum" species and the hybrids derived from the interspecific crossing of "tritium durum" with the same number of chromosomes as that species. Durum wheat thus defined must be of a colour ranging from amber-yellow to brown and show a translucent horn-like vitreous fracture.
2. The following terms shall have the meanings hereunder assigned to them:
  - (a) "Round grained rice" (10.06 A.I.a), A.II.a), B.I.a) and B.II.a): rice, the grains of which are of a length not exceeding 5.2 mm and of a length|width ratio of less than 2;
  - (b) "Long grained rice" (10.06 A.I.b), A.II.b), B.I.b) and B.II.b): rice, the grains of which are of a length exceeding 5.2 mm;
  - (c) "Paddy rice" (10.06 A.I.): rice which had retained its husk after threshing;
  - (d) "Husked rice" (10.06 A.II.): paddy rice from which only the husk has been removed. Examples of rice falling within this definition are those with the commercial descriptions "brown rice", "cargo rice", "loonzain" and "riso sbramato";
  - (e) "Semi-milled rice" (10.06 B.I.): paddy rice from which the husk, part of the germ, and the whole or part of the outer layers of the pericarp, but not the inner layers, have been removed;
  - (f) "Wholly milled rice" (10.06 B.II.): rice from which the husk, the whole of the outer and inner layers of the pericarp, the whole of the germ in the case of long or semi-long grained rice, and at least part thereof in the case of round grained rice, have been removed, but in which longitudinal white striations may remain on not more than 10% of the grains;
  - (g) "Broken rice" (10.06 C.): grain fragments the length of which does not exceed three quarters of the average length of the whole grain.

Heading No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"*** "EFTA"*** Denmark	(M) (E) (D)	"Non-associable CPA"*** "Associable CPA"*** (C1) (C2)
1	2	3	4	5		
10.01	Wheat and meslin (mixed wheat and rye):					
	A. Common wheat, and meslin ... ..	—	—	—	—	
	B. Durum wheat ... ..	—	—	—	—	

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
10.02	Rye ... ..	—	—	—
10.03	Barley ... ..	—	—	—
10.04	Oats ... ..	—	—	—
10.05	Maize:	6%	M } D } E }	—
	A. Hybrid, for sowing:			
	I. Fiat white ... ..	—	—	—
	II. Other ... ..	—	—	—
10.06	Rice:			
	A. Paddy rice; husked rice:			
	I. Paddy rice:			
	a) Round grained ... ..	—	—	—
	b) Long grained ... ..	—	—	—
	II. Husked rice:			
	a) Round grained ... ..	—	—	—
	b) Long grained ... ..	—	—	—
	B. Semi-milled or wholly milled rice:			
	I. Semi-milled rice:			
	a) Round grained ... ..	—	—	—
	b) Long grained ... ..	—	—	—
	II. Wholly milled rice:			
	a) Round grained ... ..	—	—	—
	b) Long grained ... ..	—	—	—
	C. Broken rice ... ..	—	—	—
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals:			
	A. Buckwheat ... ..	—	—	—
	B. Millet ... ..	—	—	—
	C. Grain sorghum ... ..	—	—	—
	D. Other... ..	—	—	—

## Chapter 11

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

## Notes

1. This Chapter does not cover:
- Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01);
  - Flours and meal prepared for use as infant food or for dietetic or culinary purposes of heading No. 19.02;
  - Corn flakes and other products falling within heading No. 19.05;
  - Pharmaceutical products (Chapter 30); or
  - 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 starch content (determined by the modified Ewers polarimetric method) exceeding that indicated in Column (2); and
  - an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3); and
- Otherwise, they fall to be classified in heading No. 23.02.
- However, germ of cereals, whole, rolled, flaked or ground, falls in all cases within heading No. 11.02.
- (B) Products falling within this Chapter under the above provisions shall be classified in heading No. 11.01 (cereal flours) if the percentage passing through a silk gauze or man-made textile sieve with the aperture indicated in Column (4) or (5) is not less, by weight, than that shown against the cereal concerned.
- Otherwise, they fall to be classified in heading No. 11.02.

Cereal (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%	—
Other cereals	45%	2%	50%	—

## Additional Notes

- For the purposes of subheading 11.02 A., the expression "cereal groats and cereal meal" means products obtained by fragmentation of cereal grains, of which:
  - in the case of maize products, at least 95% by weight passes through a silk gauze or man-made textile sieve with an aperture of 2 mm;
  - in the case of other cereal products, at least 95% by weight passes through a silk gauze or man-made textile sieve with an aperture of 1.25 mm.
- Products from the milling of the cereals of this Chapter which have been pelleted either directly by compression or by the addition of a binder in a proportion of up to 3% by weight are to be classified in subheading 11.02 F.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States,"** (F) (S)	"Community,"** "EFTA,"** Denmark (M) (E) (D)	"Non-associable CPA,"** "Associable CPA,"** (C1) (C2)	3	4
1	2					
11.01	<p>Cereal flours:</p> <p>A. Wheat or meslin flour ... ..</p> <p>B. Rye flour ... ..</p> <p>C. Barley flour ... ..</p> <p>D. Oat flour ... ..</p> <p>E. Maize flour:</p> <p>I. Of a fat content not exceeding 1.5% by weight ... ..</p> <p>II. Other ... ..</p> <p>F. Rice flour ... ..</p> <p>G. Buckwheat flour ... ..</p> <p>H. Millet flour ... ..</p> <p>II. Canary seed flour ... ..</p> <p>K. Grain sorghum flour ... ..</p> <p>L. Other ... ..</p> <p>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:</p> <p>A. Cereal groats and cereal meal:</p> <p>I. Wheat:</p> <p>a) Durum wheat ... ..</p> <p>b) Common wheat ... ..</p> <p>II. Rye ... ..</p> <p>III. Barley ... ..</p> <p>IV. Oats ... ..</p> <p>V. Maize:</p> <p>a) Of a fat content not exceeding 1.5% by weight:</p> <p>1. For the brewing industry ... ..</p> <p>2. Other ... ..</p> <p>b) Other ... ..</p> <p>VI. Rice ... ..</p> <p>VII. Buckwheat ... ..</p>					
11.02						

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
11.02 (contd)	A. VIII. Millet ... IX. Grain sorghum ... X. Other ...	...		
	B. Hulled grains (shelled or husked), whether or not sliced or kibbled: I. Barley, oats, buckwheat and millet: a) Hulled (shelled or husked): 1. Barley ... 2. Oats: aa) Clipped oats ... bb) Other ... 3. Buckwheat ... 4. Millet ... b) Hulled and sliced or kibbled ("Grütze" or "grutten"): 1. Barley ... 2. Oats ... 3. Buckwheat ... 4. Millet ...			
	II. Other cereals: a) Wheat ... b) Rye ... c) Maize ... d) Grain sorghum ... e) Other ...			
	C. Pearled grains: I. Wheat ... II. Rye ... III. Barley ... IV. Oats ... V. Maize ... VI. Buckwheat ... VII. Millet ... VIII. Grain sorghum ... IX. Other ...			
	D. Grains not otherwise worked than kibbled: I. Wheat ... II. Rye ... III. Barley ...			







## 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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"* Denmark	(M) (E) (D)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
12.01	Oil seeds and oleaginous fruit, whole or broken: A. For sowing: I. Cotton seed; rape seed; tung nuts; soya beans ... II. Sesamum seed ... III. Castor seed ...	3%	M } D } E }	3%	— — —	— — —

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
IV. Mustard seed ... .. V. Other ... .. B. Other: I. Cotton seed; rape seed; tung nuts; soya beans ... .. II. Sesamum seed ... .. III. Castor seed ... .. IV. Mustard seed ... .. V. Other ... ..	6% 6% 3% 6% 6%	M E M } D } E } M } D } E } M } E } M } D } E }	6% 6% 3% 6% 6%	— — — — —
<b>12.02</b> <b>Flours or meals of oil seeds or oleaginous fruit, non-defatted (excluding mustard flour):</b> A. Of soya beans ... .. B. Other... ..	9.2% 6%	M } D } E } M } D } E }	6% 9.2% 6%	3.2% — —
<b>12.03</b> <b>Seeds, fruit and spores, of a kind used for sowing:</b> A. Beet seeds ... .. B. Forest-tree seeds: I. Seeds of coniferous species ... .. II. Other ... .. C. Grass and other herbage seeds: I. Meadow fescue ( <i>Festuca pratensis</i> ) seed; vetch seed; seeds of the genus <i>Poa</i> ( <i>Poa palustris</i> , <i>Poa trivialis</i> , <i>Poa pratensis</i> ); rye grass ( <i>Lolium perenne</i> , <i>Lolium multiflorum</i> ); timothy grass ( <i>Phleum pratense</i> ); red fescue ( <i>Festuca rubra</i> ); cocksfoot grass ( <i>Dactylis glomerata</i> ); bent grass ( <i>Agrostis</i> )	11.2% 10% 3% 6% 8.4%	M } D } E } M } E } M } D } E } M } D } E }	6% 11.2% 3% 6% 6% 8.4%	5.2% — — — 2.4% —

1	2	3	4	5
12.03 (contd)				
C. II. Clover ( <i>Trifolium sp. p.</i> ) ... ..	...	7.6%	M } 6% D }	C1 1.6% C2 —
III. Other ... ..	...	8%	M } 7.6% D } 6% E }	C1 2% C2 —
D. Flower seeds; kohlrabi seeds ( <i>Brassica oleracea</i> , caulorapa and gongylodes varieties)	...	9.2%	M } 8% D } 6% E }	C1 3.2% C2 —
E. Other... ..	...	10%	M } 9.2% D } 6% E } 10%	C1 4% C2 —
12.04				
Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane:				
A. Sugar beet:				
I. Fresh ... ..	...	—	—	—
II. Dried or powdered ... ..	...	—	—	—
B. Sugar cane ... ..	...	—	—	—
12.05				
Chicory roots, fresh or dried, whole or cut, unroasted:				
A. Dried... ..	...	F £0.5700 per cwt plus 0.8% S £0.9500 per cwt	M } £0.5700 per cwt D } plus 0.8% E } £0.5700 per cwt plus 0.8%	C1 £0.5037 per cwt plus 0.8% C2 £0.8395 per cwt
B. Other... ..	...	F £0.5700 per cwt plus 0.8% S £0.9500 per cwt	M } £0.5700 per cwt D } plus 0.8% E } £0.5700 per cwt plus 0.8%	C1 £0.5037 per cwt plus 0.8% C2 £0.8395 per cwt
12.06				
Hop cones and lupulin:				
A. Hops ... ..	...	F £2.4000 per cwt plus 3.6% S £4 per cwt	M } £2.4000 per cwt D } plus 3.6% E } plus 6%	C1 £1.5999 per cwt plus 3.6% C2 £2.6665 per cwt
B. Lupulin ... ..	...	9%	M } 9% D } E }	C1 3.6% C2 —

1	2	3	4	5
12.07	<p>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:</p> <p>A. Pyrethrum (flowers, leaves, stems, peel and roots):</p> <p>I. Flowers ... ..</p> <p>II. Other ... ..</p> <p>B. Liquorice roots:</p> <p>I. In a dried state, not ground or powdered...</p> <p>II. Other ... ..</p> <p>C. Tonquin beans:</p> <p>I. In a dried state, not ground or powdered ... ..</p> <p>II. Other ... ..</p> <p>D. Other:</p> <p>I. The following in a dried state, not ground or powdered:</p> <p>Aconite root</p> <p>Agrimony herb</p> <p>Aletris root</p> <p>Angelica root</p> <p>Arnica flowers</p> <p>Balmomy herb and leaves</p> <p>Bayberry bark</p> <p>Bearberry (<i>Uva ursi</i>) leaves</p> <p>Belladonna root, herb and leaves</p> <p>Beth root</p> <p>Black cohosh root</p> <p>Black haw bark</p> <p>Blood root</p> <p>Blue cohosh root</p> <p>Boilo leaves</p> <p>Boneset herb</p> <p>Burdock root</p> <p>Calamus rhizome</p> <p>Calumba root</p> <p>Cascara sagrada bark</p> <p>Cassia pods</p>	<p>F 1.2%</p> <p>S 7.2%</p> <p>F 0.8%</p> <p>S 6.8%</p> <p>F 1.2%</p> <p>S 7.2%</p> <p>—</p>	<p>M 1.2%</p> <p>E 6%</p> <p>M 1.2%</p> <p>E 0.8%</p> <p>M 6%</p> <p>E 0.8%</p> <p>M 1.2%</p> <p>E 6%</p> <p>E 1.2%</p> <p>—</p>	<p>C1 1.2%</p> <p>C2 1.2%</p> <p>C1 1.2%</p> <p>C2 0.8%</p> <p>C1 0.8%</p> <p>C2 1.2%</p> <p>C1 1.2%</p> <p>C2 1.2%</p> <p>—</p>

1	2	3	4	5
12.07 (cont'd)	D. I. (cont'd) Cocillana bark Colchicum corms and seeds Colocynth pulp Comfrey leaves and roots Condurango bark Cubeb berries Damiana leaves Dandelion root Datura metel leaves, tops and seeds Deer tongue leaves Digitalis leaves and seeds Drosera Echinacea root Elder leaves and flowers Ephedra stems and branches Ergot of rye Euonymus bark Frangula bark Fringe tree bark Galanga root Gelsemium root Gentian root Grindelia leaves and flowers Henbane ( <i>Hyoscyamus muticus</i> ) Henbane ( <i>Hyoscyamus niger</i> ) Horehound Hydrastis rhizomes Ipomoea (Orizaba jalap) root Jaborandi leaves Jalap root Kava kava rhizomes Krameria root Lavender flowers Leptandra root Lime tree flowers Lobelia Male fern ( <i>Dryopteris filix-mas</i> ) rhizomes Marshmallow leaves and roots Nux vomica seeds Orris root			



1	2	3	4	5
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading:			
	A. Locust beans	9.2%	M } D } E }	3.2% —
	B. Locust bean seeds:			
	I. Not decorticated, crushed or ground	0.8%	M } E }	0.8%
	II. Other	9%	M } D } E }	3.6% —
	C. Apricot, peach and plum stones, and kernels thereof:			
	I. Apricot kernels, whole	1.6%	M } E }	1.6%
	II. Other	7.6%	M } D } E }	1.6% —
	D. Other...	6%	M } D } E }	—
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	—	—	—
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products:			
	A. Mangolds, swedes and other fodder roots	9%	M } D } E }	3.6% —
	B. Other:			
	I. Hay	—	M } D } E }	—
	II. Other	6%	M } D } E }	—

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

**Note**

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

- (a) Liquorice extract containing more than 10% by weight of sucrose or when put up as confectionery (heading No. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or maté (heading No. 21.02);
- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- (e) Camphor, glycyrrhizin and other products of headings Nos. 29.13 and 29.41;
- (f) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- (h) Essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or
- (i) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Heading No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"* Denmark	(M) (E) (D)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)
1	2	3	4	5		
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning: A. Persian berries; gall nuts; sumach leaves; myrobalans... B. Henna leaves, dried, not chopped or ground ... C. Tara ( <i>Caesalpinia spinosa</i> ) pods and powder ... D. Other... ..	— — — 3%	— — — 3%	— — — 3%	— — — —	
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams: A. Conifer resins: I. Solid natural resins ... II. Other ...	0.2% — 3.2%	— 0.2% 3% 0.2%	M E M E	C1 C2 C1 C2	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
13.02 (contd)	B. Other: I. 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; gum arabic; gum ammoniacum; gum asafetida; gum euphorbium; gum galbanum; gum myrrh; gum olibanum; gum opoponax; gum tragacanth II. Other ... ..	---  3%	---  3%	---  ---
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products: A. Vegetable saps and extracts: I. Optum... .. II. Aloes and manna: a) Aloes ... .. b) Manna ... .. III. Of quassia amara ... .. IV. Of liquorice ... .. V. Of pyrethrum and of the roots of plants containing rotenone VI. Of hops ... ..	6%  6% 6-6% 2% 8%	6%  6% 6% 0-6% 2% 6% 2%	---  ---  0-6% 2% 2% ---
		£2-4000 for every cwt of hops which, in the opinion of the Commissioners of Customs and Excise, has been used in the manufacture of the extract, plus 2%  F S F	£2-4000 for every cwt of hops which, in the opinion of the Commissioners of Customs and Excise, has been used in the manufacture of the extract  M M M M M M M	£1-5999 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, plus 2%  C1 C2 C1 C2 C1 C2 C1



1	2	3	4	5
		S	E	C2
		£4 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	2%	£2-6665 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
VII. Intermixtures of vegetable extracts, for the manufacture of beverages or of food preparations		8%	6%	2%
VIII. Other:			E	C1
a) Medicinal:			M	C2
1. Cassia pulp	...	1%	E	1%
2. Other	...	7%	M	1%
b) Other:		6%	E	—
1. Cassia pulp	...	—	M	—
2. Other	...	—	E	—
B. Pectic substances, pectinates and pectates:				
I. Dry:				
a) Pectic substances and pectinates	...	12.8%	M	4.8%
b) Other	...	10%	E	—
II. Other:		15.6%	M	9.6%
a) Pectic substances and pectinates	...	10%	E	—
b) Other	...	10.8%	M	2.8%
C. Agar-agar and other mucilages and thickeners, derived from vegetable products:		10.6%	E	—
I. Agar-agar	...	4%	M	1%
II. Mucilages and thickeners extracted from locust beans or locust bean seeds	...	7.2%	E	1.2%
III. Other	...	6%	M	—
Other	...	—	E	—

## Chapter 14

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

## Note

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

Heading No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (F) (S)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)		
1	2	3	4	5		
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboos, raffia and lime bark):					
	A. Osier:					
	I. Not peeled, split or otherwise prepared ...	6%	6%	—	—	
	II. Other ...	6-8%	6%	C1	0-8%	
	B. Cereal straw, cleaned, bleached or dyed ...	6-4%	6%	C1	0-4%	
	C. Other:			C2	—	
	I. Raffia; common reeds ( <i>Phragmites communis</i> ) ...	—	—	—	—	
	II. Rattan cane ...	4-5%	4-5%	—	—	
	III. Other ...	6%	6%	—	—	

\*See note preceding Chapter I in this Schedule.

1	2	3	4	5	6	7
14.02	Vegetable materials, whether or not put up on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass): A. Eel-grass ... .. B. Other... ..	— 3%	— 3%	— 3%	— 3%	— 3%
14.03	Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or hanks: A. Vegetable fibres of the following varieties, not further dressed after scutching or decorticating: Bahia piassava ( <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 lunkiana</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 C. Broomcorn and broomcorn tops ( <i>Sorghum vulgare</i> ) ... .. D. Other... ..	—	—	—	—	—
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	—	3%	3%	3%	3%
14.05	Vegetable products not elsewhere specified or included: 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. Quillia bark, in a dried state, not ground or powdered ... .. D. Other... ..	—	—	—	—	—

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*

Note

1. This Chapter does not cover:
  - (a) Pig fat or poultry fat of heading No. 02.05;
  - (b) Cocoa butter (fat or oil) (heading No. 18.04);
  - (c) Greaves (heading No. 23.01) and residues of heading No. 23.04;
  - (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints, varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI; or
  - (e) Factice derived from oils (heading No. 40.02).
2. Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues are to be taken to fall in heading No. 15.17.

Additional Notes

1. For the purposes of heading No. 15.07:
  - (A) Fixed vegetable oils, fluid or solid, obtained by pressure, shall be considered as "crude" if they have undergone no other processing than:
    - decantation within the normal time limits;
    - centrifugation or filtration, provided that, in order to separate the oils from their solid constituents, only mechanical force, such as gravity, pressure or centrifugal force, has been employed (excluding any absorption filtering process or any other physical or chemical process).
  - (B) Fixed vegetable oils, fluid or solid, obtained by extraction shall continue to be considered as "crude" when they cannot be distinguished, by their colour, odour or taste, nor by recognised special analytical properties, from vegetable oils and fats obtained by pressure.
  - (C) The expression "crude oils" shall be taken to extend to de-gummed soya bean oil and to cotton seed oil from which the gossypol has been removed.
2. (A) For the purposes of subheading 15.07 A., "olive oil" means oil derived solely from the treatment of olives, excluding re-esterified olive oil, and mixtures of olive oil with other oils.
  - (B) Subheading 15.07 A.1.a) covers olive oil having the following characteristics:
    - (a) a free fatty acid content, expressed as oleic acid, not exceeding 3%;
    - (b) a  $K_{270}$  extinction coefficient (absorption under a thickness of 1 cm of a solution of 1 g of oil per 100 ml in iso-octane (2,2,4-trimethylpentane) at a wavelength of 270 nm), higher than 0.25 but not higher than 1.10 and, after treatment of the sample of oil with activated alumina, higher than 0.11;
    - (c) an extinction coefficient variation, in the 270 nm range, higher than 0.01 but not higher than 0.16.
 This variation is defined by:
 
$$\Delta K = K_m - 0.5 (K_{m-4} + K_{m+4}),$$
 where  $K_m$  is the extinction coefficient at the wavelength of the maximum of the absorption curve in the 270 nm range, and  $K_{m-4}$  and  $K_{m+4}$  are the extinction coefficients at wavelengths 4 mm lower and higher, respectively, than that of  $K_m$ .
    - (d) no positive reaction of oils from olive residues.

- (C) Subheading 15.07 A.1.b covers olive oil having:
- (a) The characteristics mentioned in paragraph 2(B)(a) to (c) and a positive reaction of oils from olive residues; or
- (b) the characteristics mentioned in paragraph 2(B) (a) and a  $K_{270}$  extinction coefficient higher than 1.10 but not higher than 2.00, and an extinction coefficient variation in the 270 mm range not higher than 0.20.
- (D) "Virgin olive oil" means natural olive oil obtained exclusively by mechanical processes, including pressure, but does not include mixtures with olive oil obtained otherwise.
3. Subheading 15.17 A. does not cover:
- (a) residues resulting from the treatment of fatty substances containing oil having an iodine index, determined by the Wijs method, without catalyst, lower than 70 or higher than 100;
- (b) residues resulting from the treatment of fatty substances containing oil having an iodine index not lower than 70 nor higher than 100, of which the peak area representing the retention volume of  $\beta$ -sitosterol, determined in accordance with the provisions in Annex II of the Regulation mentioned in Additional Note 4. below, is less than 93% of the total sterol peak areas.
4. The analytical methods to be used for determining the characteristics of the products mentioned above are those specified in Annexes I and II to Regulation No. 618/72/CEE.

Heading No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"**, "EFTA"**, Denmark	(M) (E) (D)	"Non-associable CPA"**, "Associable CPA"**, (C1) (C2)
1	2	3	4	5		
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted: A. Lard and other pig fat: I. For industrial uses other than the manufacture of foodstuffs for human consumption II. Other ... .. B. Poultry fat ... ..	— — —	— — —	— — —	— — —	
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats: A. For industrial uses other than the manufacture of foodstuffs for human consumption B. Other: I. Unrendered fats of bovine cattle; rendered or solvent-extracted fats (including "premier jus") obtained from those fats	6% 9.4%	M } D } E } M } D } E }	6% 8% 9.4%	— C1 C2 1.4% —	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
15.02 (contd)	B. II. Unrendered fats of sheep; rendered or solvent-extracted fats (including "premier jus") obtained from those fats III. Other ... ..	8.8%  8.8%	M } 6% D } E } M } 8.8% D } E } 8.8%	CI 2.8% C2 — CI 2.8% C2 —
15.03	<b>Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way:</b> A. Lard stearin and oleostearin: I. For industrial uses ... .. II. Other ... .. B. Tallow oil for industrial uses other than the manufacture of foodstuffs for human consumption C. Other... ..	6%  9.2%  7.6%  10.8% 10%	M } 6% D } E } M } 6% D } E } M } 9.2% D } E } 6% M } 7.6% D } E } 6% M } 10.8% D } E }	CI 3.2% C2 — CI 1.6% C2 — CI 4.8% C2 —
15.04	<b>Fats and oils, of fish and marine mammals, whether or not refined:</b> A. Fish-liver oil: I. Of a vitamin A content not exceeding 2,500 international units per gramme: a) Cod liver oil: 1. In casks, drums or other receptacles capable of holding at least 84 kg of cod liver oil and without internal containers 2. Other ... .. b) Other ... .. II. Other: a) Cod liver oil: 1. In casks, drums or other receptacles capable of holding at least 84 kg of cod liver oil and without internal containers	F £0-0071 per kg plus 2.4% S £0-0119 per kg F £0-0094 per kg plus 2.4% S £0-0158 per kg plus 8.4%  £0-0071 per kg	M } £0-0071 per kg D } 2.4% E } M } £0-0094 per kg D } 2.4% E } 6% M } 2.4% D } E }	CI 2.4% C2 — CI 2.4% C2 — CI 2.4% C2 — CI — C2 —

1	2	3	4	5
	2. Other ... ..	£0.0094 per kg	M	—
	b) Other ... ..	6%	E	—
	B. Whale oil and oils of other cetaceans:			
	I. Sperm oil ... ..	6%	M	—
	II. Other ... ..	—	E	—
	C. Other:			
	I. Herring oil ... ..	3%	M	—
	II. Other ... ..	6%	E	—
	Wool grease and fatty substances derived therefrom (including lanolin):			
15.05	A. Wool grease, crude ... ..	5%	M	2%
	B. Other... ..	5.6%	E	—
		5%	M	2.6%
			E	—
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste):			
	A. Bone oil; neat's-foot oil ... ..	7%	M	1%
	B. Other... ..	7%	E	—
			M	1%
			E	—
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified:			
	A. Olive oil:			
	I. Having undergone a refining process:			
	a) Obtained by refining virgin olive oil, whether or not blended with virgin olive oil	—		—
	b) Other ... ..	—		—
	II. Other ... ..	—		—
	B. China-wood and oiticica oils; myrtle wax and Japan wax:			
	I. Tung oil (china-wood oil) raw; oiticica oil, raw or liquid	1.2%	M	1.2%
	II. Other ... ..	7.2%	E	—
			M	1.2%
			E	—
			M	6%
			D	1.2%
			E	—

1	2	3	4	5
15.07 (contd)	C. Castor oil: I. For the production of aminoundecanoic acid for use in the manufacture of synthetic textile fibres or of artificial plastic materials II. Other ... ..	7.5%  10.7%	7.5%  7.5% 10.7%	—  C1 C2  C1 C2  C1 C2  C1 C2  C1 C2  C1 C2
D. Other oils: I. For technical or industrial uses other than the manufacture of foodstuffs for human consumption: a) Crude:	1. Palm oil ... .. 2. Tobacco-seed oil ... .. 3. Other: aa) Stillingia oil (tallow seed oil) ... .. bb) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil cc) Other ... ..	7.6%  6%  2%  11%  8%	6%  7.6% 6%  —  2% 9% 11% 6% 8%  6%	1.6%  —  2%  2%  2%  —  3.2%  3.2%
b) Other:	1. Tobacco-seed oil ... .. 2. Other: aa) Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil bb) Other ... ..	6%  12.2%  9.2%	6%  9% 12.2% 6% 9.2%	—  C1 C2  C1 C2  C1 C2



1	2	3	4	5	
15.08	II. Other:				
	a) Palm oil:				
	1. Crude	...	8.4%	M } D } E }	2.4% —
	2. Other	...	11.6% 10%	M } D } E }	5.6% —
		F			
		S			
	b) Other:				
	1. Solid, in immediate packings of a net capacity of 1 kg or less:				
	aa) Coconut oil	...	17% 15%	M } D } E }	8% —
	bb) Other	...	14% 10%	M } D } E }	8% —
		F			
		S			
	2. Solid, other; fluid:				
	aa) Crude:				
	11. Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	...	13%	M } D } E }	4% —
	22. Other	...	10%	M } D } E }	4% —
		F			
		S			
	bb) Other:				
	11. Coconut oil; ground-nut oil; linseed oil; rape oil; sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	...	15%	M } D } E }	6% —
22. Other	...	12% 10%	M } D } E }	6% —	
	F				
	S				
Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:					
A. Whale oil (not including sperm oil)	...	5.6% —	M } D } E }	5.6% —	
	F				
	S				
B. Castor oil	...	14% 12.5%	M } D } E }	5.6% —	
	F				
	S				

1	2	3	4	5
15.08 (contd)	C. Coconut oil; ground-nut oil; linseed oil; rape oil, sesamum oil; soya bean oil; sunflower seed oil; safflower seed oil	14%	M E 9% 5.6%	C1 C2 5.6% —
	D. Other...	F S 11.6% 10%	M E 6% 5.6%	C1 C2 5.6% —
15.09	Degras ...	F S 5.4% 5%	M E 3% 2.4%	C1 C2 2.4% —
15.10	Fatty acids; acid oils from refining; fatty alcohols:			
	A. Stearic acid	9.2%	M E 6% 3.2%	C1 C2 3.2% —
	B. Oleic acid	8.8%	M E 6% 2.8%	C1 C2 2.8% —
	C. Other fatty acids; acid oils from refining	7.8%	M E 6% †	C1 C2 1.8% —
	D. Fatty alcohols:			
	I. Normal aliphatic alcohols containing eight or more carbon atoms in the molecule and having an iodine value not greater than 10:			
	a) 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% by weight of the alcohols having 12 and 14 carbon atoms per molecule and not more than 5% by weight of the alcohols having 8 carbon atoms per molecule	9.2%	M E 6% 3.2%	C1 C2 3.2% —
	b) Other	15.2%	M E 12% 3.2%	C1 C2 3.2% —
	II. Other	9.2%	M E 6% 3.2%	C1 C2 3.2% —
15.11	Glycerol and glycerol lyes:			
	A. Crude glycerol and glycerol lyes	3.6%	M E 3% 0.6%	C1 C2 0.6% —
	B. Other, including synthetic glycerol	F S 5.4% 5%	M E 3% 2.4%	C1 C2 2.4% —



1	2	3	4	5
15.16	<b>Vegetable waxes, whether or not coloured:</b> <b>A. Raw:</b> I. Carnauba wax; candelilla wax; esparto wax; ouricury wax II. Other ... .. <b>B. Other:</b> I. Carnauba wax; candelilla wax; esparto wax; ouricury wax II. Other ... ..	— 3% — 1.6% — 4.6%	— 3% — 1.6% 3% 1.6%	— — — 1.6% — 1.6%
15.17	<b>Residues resulting from the treatment of fatty substances or animal or vegetable waxes:</b> <b>A. Containing oil having the characteristics of olive oil:</b> I. Soapstocks ... .. II. Other ... .. <b>B. Other:</b> I. Oil foots and dregs; soapstocks ... .. II. Other ... ..	— — — 5% 3.8%	— — — 3% 2% 3% 0.8%	— — — 2% — 0.8%

## 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% of the actual weight of the sucrose; in so far as it is liquid glucose the weight shall be taken to be 48% 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% 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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"* Denmark	(M) (E) (D)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5	5	
16.01	Sausages and the like, of meat, meat offal or animal blood: A. Liver sausages ... .. B. Other: I. Sausages, dry or for spreading, uncooked ... .. II. Other ... ..	— — —	— — —	— — —	— — —	— — —
16.02	Other prepared or preserved meat or meat offal: A. Liver: I. Goose or duck liver: a) Pastes, not canned ... .. b) Other ... .. II. Other ... ..	F 16% S 15% F 16% S 15%	M 9% E 6.4% D 9% E 16%	C1 6.4% C2 6.4% C1 6.4% C2 6.4%	— — — —	— — — —

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
	22. Other ... ..	F S 17.2% 15%	M } D } E } 12% 17.2	C1 C2 5.2% —
bb) Other:	11. In airtight containers:			
	aaa) Beef and veal (including edible offals, but excluding tongues and jellied veal)	F S 17.2% 15%	M } D } E } 12% 17.2%	C1 C2 5.2% —
	bbb) Other ... ..	F S 13.2% 10%	M } D } E } 8% 17.2%	C1 C2 5.2% —
	22. Other ... ..	F S 17.2% 15%	M } D } E } 13.2% 12% 17.2%	C1 C2 5.2% —
2. Other:	aa) Ovine meat or offal:			
	11. Pastes:			
	aaa) Of meat offal, not canned	F S 17% 15%	M } D } E } 9% 8% 9%	C1 C2 8% — 8% —
	bbb) Other ... ..	F S 17% 15%	M } D } E } 17%	C1 C2 8% —
	22. Other:			
	aaa) In airtight containers ... ..	F S 14% 10%	M } D } E } 6% 14% 9%	C1 C2 8% — 8% —
	bbb) Other ... ..	F S 17% 15%	M } D } E } 17%	C1 C2 8% —
bb) Other:	11. Pastes:			
	aaa) Of meat offal, not canned	F S 19.4% 15% 19.4% 15%	M } D } E } 9% 10.4% 9% 19.4%	C1 C2 10.4% — 10.4% —
	bbb) Other ... ..	F S 19.4% 15%	M } D } E } 19.4%	C1 C2 10.4% —
	22. Other:			
	aaa) In airtight containers ... ..	F S 16.4% 10%	M } D } E } 6% 16.4% 9%	C1 C2 10.4% — 10.4% —
	bbb) Other ... ..	F S 19.4% 15%	M } D } E } 19.4%	C1 C2 10.4% —





1	2	3	4	5
	II. Roes ... ..	F S	M E M E M E	3% 5.2% 6% 5.2%
	III. Other ... ..	F S	M E	6% 8% 8% 10%
	C. Herring:	F S	M E	6% 8% 8% 10%
	I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	F S	M E	6% 8% 8% 10%
	II. Other:	F S	M E	6% 8% 8% 10%
	a) Roes ... ..	F S	M E	6% 8% 8% 10%
	b) Other ... ..	F S	M E	6% 8% 8% 10%
	D. Sardines ... ..	F S	M E	6% 8% 8% 10%
	E. Tunny:	F S	M E	6% 8% 8% 10%
	I. Tuna, canned	F S	M E	6% 8% 8% 10%
	II. Roes ... ..	F S	M E	6% 8% 8% 10%
	III. Other ... ..	F S	M E	6% 8% 8% 10%
	F. Bonito ( <i>Sarda</i> sp. p.), mackerel and anchovies:	F S	M E	6% 8% 8% 10%
	I. Bonito, canned	F S	M E	6% 8% 8% 10%
	II. Roes ... ..	F S	M E	6% 8% 8% 10%
	III. Other ... ..	F S	M E	6% 8% 8% 10%
	G. Other:	F S	M E	6% 8% 8% 10%
	I. Fillets, raw, coated with batter or breadcrumbs, deep frozen	F S	M E	6% 8% 8% 10%
	II. Other:	F S	M E	6% 8% 8% 10%
	a) Roes ... ..	F S	M E	6% 8% 8% 10%
	b) Other ... ..	F S	M E	6% 8% 8% 10%
	Crustaceans and molluscs, prepared or preserved:	F S	M E	6% 8% 8% 10%
	A. Crabs:	F S	M E	6% 8% 8% 10%
	I. Frozen, or preserved in vinegar or airtight containers	F S	M E	6% 8% 8% 10%

1	2	3	4	5
16.05 (contd)	A. II. Other ... ..	24.4%	M E 18% 6.4%	C1 C2 6.4% —
	B. Other:			
	I. Oysters ... ..	F S 17% 15%	M E 9% 8%	C1 C2 8% —
	II. Clams, cockles, crayfish, lobster, mussels, Norway lobsters (Dublin Bay prawns), scallops (including queen scallops), shrimps, whelks and winkles:			
	a) Shrimps, canned ... ..	F S 12.5% 7.5%	M E 4.5% 8%	C1 C2 8% —
	b) Other:			
	1. Frozen, or preserved in vinegar or airtight containers ... ..	F S 14% 10% 26%	M E M E M E 6% 8% 18% 8% 8%	C1 C2 C1 C2 C1 C2 8% — 8% — 8% —
	2. Other ... ..	F S 12.5% 7.5%	M E M E M E 4.5% 8% 8% 6% 8%	C1 C2 C1 C2 C1 C2 8% — 8% — 8% —
	III. Prawns, canned ... ..	F S 14% 10%	M E M E M E 6% 8%	C1 C2 C1 C2 C1 C2 8% —
	IV. Other ... ..	F S 14% 10%	M E M E M E 6% 8%	C1 C2 C1 C2 C1 C2 8% —





1	2	3	4	5
II. 60% or more	...	...	...	...
C. White chocolate	...	...	...	...
D. Other:	...	...	...	...
I. Containing no milkfats or containing less than 1.5% by weight of such fats:	...	...	...	...
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	...	...	...	...
b) Containing by weight of sucrose (including invert sugar expressed as sucrose):	...	...	...	...
1. 5% or more but less than 30%	...	...	...	...
2. 30% or more but less than 40%	...	...	...	...
£0.1425 per cwt plus 9.2% in addition to any revenue duty	M	£0.1425 per cwt plus 6% in addition to any revenue duty	M	3.2%
£0.1425 per cwt plus 11.2% in addition to any revenue duty	E	£0.1425 per cwt plus 6% in addition to any revenue duty	E	5.2%
£0.2375 per cwt plus 10% in addition to any revenue duty	S	£0.2375 per cwt plus 10% in addition to any revenue duty	E	5.2%
£0.1425 per cwt plus 11.2% in addition to any revenue duty	F	£0.1425 per cwt plus 6% in addition to any revenue duty	M	5.2%
£0.2375 per cwt plus 10% in addition to any revenue duty	S	£0.2375 per cwt plus 10% in addition to any revenue duty	E	5.2%
£0.1425 per cwt plus 11.2% in addition to any revenue duty	F	£0.1425 per cwt plus 6% in addition to any revenue duty	M	5.2%
£0.2375 per cwt plus 10% in addition to any revenue duty	S	£0.2375 per cwt plus 10% in addition to any revenue duty	E	5.2%

1	2	3	4	5
17.04 (contd)	D. 1. b) 3. 40% or more but less than 50%: aa) Containing no starch ... .. bb) Other ... ..	F £0.1425 per cwt plus 11.2% in addition to any revenue duty S £0.2375 per cwt plus 10% in addition to any revenue duty F £0.1425 per cwt plus 11.2% in addition to any revenue duty S £0.2375 per cwt plus 10% in addition to any revenue duty	M £0.1425 per cwt plus 6% in addition to any revenue duty E — M £0.1425 per cwt plus 6% in addition to any revenue duty E — M £0.1425 per cwt plus 6% in addition to any revenue duty E — M £0.1425 per cwt plus 6% in addition to any revenue duty E —	5.2% — 5.2% — 5.2% — 5.2% —
	4. 50% or more but less than 60%	F £0.1425 per cwt plus 11.2% in addition to any revenue duty S £0.2375 per cwt plus 10% in addition to any revenue duty	M £0.1425 per cwt plus 6% in addition to any revenue duty E —	5.2% —
	5. 60% or more but less than 70%	F £0.1425 per cwt plus 11.2% in addition to any revenue duty S £0.2375 per cwt plus 10% in addition to any revenue duty	M £0.1425 per cwt plus 6% in addition to any revenue duty E —	5.2% —
	6. 70% or more but less than 80%	F £0.1425 per cwt plus 11.2% in addition to any revenue duty S £0.2375 per cwt plus 10% in addition to any revenue duty	M £0.1425 per cwt plus 6% in addition to any revenue duty E —	5.2% —

I	2	3	4	5
	7. 80% or more but less than 90%	F £0.1425 per cwt plus 11.2% in addition to any revenue duty S £0.2375 per cwt plus 10% in addition to any revenue duty	M £0.1425 per cwt plus 6% in addition to any revenue duty E —	5.2%
	8. 90% or more	F £0.1425 per cwt plus 11.2% in addition to any revenue duty S £0.2375 per cwt plus 10% in addition to any revenue duty	M £0.1425 per cwt plus 6% in addition to any revenue duty E —	5.2%
	II. Other:			
	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F £0.1425 per cwt plus 11.2% in addition to any revenue duty S £0.2375 per cwt plus 10% in addition to any revenue duty	M £0.1425 per cwt plus 6% in addition to any revenue duty E —	5.2%
	b) Containing by weight of sucrose (including invert sugar expressed as sucrose):			
	1. 5% or more but less than 30%	F £0.1425 per cwt plus 11.2% in addition to any revenue duty S £0.2375 per cwt plus 10% in addition to any revenue duty	M £0.1425 per cwt plus 6% in addition to any revenue duty E —	5.2%
	2. 30% or more but less than 50%	F £0.1425 per cwt plus 11.2% in addition to any revenue duty S £0.2375 per cwt plus 10% in addition to any revenue duty	M £0.1425 per cwt plus 6% in addition to any revenue duty E —	5.2%

1	2	3	4	5
17.04 (contd)	D. II. b) 3. 50% or more but less than 70%	F £0-1425 per cwt plus 11.2% in addition to any revenue duty S £0-2375 per cwt plus 10% in addition to any revenue duty	M £0-1425 per cwt plus 6% in addition to any revenue duty E —	CI C2 5.2% —
	4. 70% or more	F £0-1425 per cwt plus 11.2% in addition to any revenue duty S £0-2375 per cwt plus 10% in addition to any revenue duty	M £0-1425 per cwt plus 6% in addition to any revenue duty E —	CI C2 5.2% —
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion: A. Lactose and lactose syrup B. Glucose and glucose syrup: I. Glucose in the form of white crystalline powder, whether or not agglomerated II. Other C. Other	...	...	...



## Chapter 18

## Cocoa and Cocoa Preparations

- Notes
1. This Chapter does not cover the preparations described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1. of this Chapter, other food preparations containing cocoa
- Additional Note  
When imported in the form of an assortment, goods falling within subheading 18.06 C. are to be classified according to the average content in sucrose and milkfats of the assortment as a whole.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5	5	
18.01	Cocoa beans, whole or broken, raw or roasted ... ..	F 1.6% S —	M — E 1.6%	Cl — C2 1.6%	Cl 1.6% C2 —	
18.02	Cocoa shells, husks, skins and waste ... ..	F 2.1% S —	M — E 2.1%	Cl — C2 2.1%	Cl 2.1% C2 —	
18.03	Cocoa paste (in bulk or in block), whether or not defatted ... ..	F 6% S —	M — E 6%	Cl — C2 6%	Cl 6% C2 —	
18.04	Cocoa butter (fat or oil) ... ..	F 4.8% S —	M — E 4.8%	Cl — C2 4.8%	Cl 4.8% C2 —	
18.05	Cocoa powder, unsweetened ... ..	F 6.4% S —	M — E 6.4%	Cl — C2 6.4%	Cl 6.4% C2 —	
18.06	Chocolate and other food preparations containing cocoa: A. Cocoa powder, not otherwise sweetened than by the addition of sucrose, containing by weight of sucrose: I. Less than 65% ... ..	F £0.1500 per cwt plus 4% S £0.2500 per cwt	M £0.1500 per cwt E —	Cl — C2 4%	Cl 4% C2 —	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
18.06 (contd)	A. II. 65% or more but less than 80% ... ..	F £0.1500 per cwt plus 4% S £0.2500 per cwt	M £0.1500 per cwt E —	C1 C2 4% —
	III. 80% or more ... ..	F £0.1500 per cwt plus 4% S £0.2500 per cwt	M £0.1500 per cwt E —	C1 C2 4% —
	B. Ice-cream (not including ice-cream powder) and other ices: I. Containing no milkfats or containing less than 3% by weight of such fats	F £0.1200 per cwt plus 10.8% in addition to any revenue duty S £0.2000 per cwt plus 10% in addition to any revenue duty	M £0.1200 per cwt plus 6% in addition to any revenue duty E —	C1 C2 4.8% —
	II. Containing by weight of milkfats: a) 3% or more but less than 7%	F £0.1200 per cwt plus 7.8% in addition to any revenue duty S £0.2000 per cwt plus 5% in addition to any revenue duty	M £0.1200 per cwt plus 3% in addition to any revenue duty E —	C1 C2 4.8% —
	b) 7% or more	F £0.1200 per cwt plus 7.8% in addition to any revenue duty S £0.2000 per cwt plus 5% in addition to any revenue duty	M £0.1200 per cwt plus 3% in addition to any revenue duty E —	C1 C2 4.8% —

1	2	3	4	5
C. Chocolate and chocolate goods, whether or not filled; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa: I. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	... .. ... .. ... ..	F £0.1200 per cwt plus 4.8% in addition to any revenue duty S £0.2000 per cwt in addition to any revenue duty	M £0.1200 per cwt in addition to any revenue duty E —	C1 4.8% C2 —
	II. Other: a) Containing no milkfats or containing less than 1.5% of such fats and containing by weight of sucrose (including invert sugar expressed as sucrose): 1. Less than 50% ... .. ... .. ... ..	... .. ... .. ... ..	F £0.1200 per cwt plus 4.8% in addition to any revenue duty S £0.2000 per cwt in addition to any revenue duty	M £0.1200 per cwt in addition to any revenue duty E —
2. 50% or more ... .. ... .. ... ..	... .. ... .. ... ..	F £0.1200 per cwt plus 4.8% in addition to any revenue duty S £0.2000 per cwt in addition to any revenue duty	M £0.1200 per cwt in addition to any revenue duty E —	C1 4.8% C2 —
b) Containing by weight of milkfats: 1. 1.5% or more but less than 3% ... .. ... ..	... .. ... ..	F £0.1200 per cwt plus 4.8% in addition to any revenue duty S £0.2000 per cwt in addition to any revenue duty	M £0.1200 per cwt in addition to any revenue duty E —	C1 4.8% C2 —



1	2	3	4	5
	<p>II. Containing by weight of milkfats:</p> <p>a) 1.5% or more but not more than 6.5%:</p> <p>1. In immediate packings of a net capacity of 500 g or less</p> <p>2. Other ... ..</p>	<p>F £0.1200 per cwt plus 4.8% in addition to any revenue duty</p> <p>S £0.2000 per cwt in addition to any revenue duty</p> <p>F £0.1200 per cwt plus 7.6% in addition to any revenue duty</p> <p>S £0.2000 per cwt in addition to any revenue duty</p>	<p>M £0.1200 per cwt in addition to any revenue duty</p> <p>E —</p> <p>M £0.1200 per cwt in addition to any revenue duty †</p> <p>E —</p> <p>M £0.1200 per cwt in addition to any revenue duty</p> <p>E —</p> <p>M £0.1800 per cwt in addition to any revenue duty †</p> <p>E —</p> <p>M £0.1200 per cwt in addition to any revenue duty †</p> <p>E —</p>	<p>4.8% —</p> <p>7.6% —</p> <p>4.8% —</p> <p>7.6% —</p>
	<p>b) More than 6.5% but less than 26%:</p> <p>1. In immediate packings of a net capacity of 500 g or less</p> <p>2. Other:</p> <p>aa) Chocolate milk crumb, containing more than 6.5% but less than 11% by weight of milkfats, more than 6.5% but less than 15% by weight of cocoa and more than 50% but less than 60% by weight of sucrose (including invert sugar expressed as sucrose)</p> <p>bb) Other ... ..</p>	<p>F £0.1200 per cwt plus 4.8% in addition to any revenue duty</p> <p>S £0.2000 per cwt in addition to any revenue duty</p> <p>F £0.1800 per cwt plus 7.6% plus £0.3000 per cwt</p> <p>S £0.3000 per cwt</p> <p>F £0.1200 per cwt plus 7.6% in addition to any revenue duty</p> <p>S £0.2000 per cwt in addition to any revenue duty</p>	<p>M £0.1200 per cwt in addition to any revenue duty</p> <p>E —</p> <p>M £0.1800 per cwt in addition to any revenue duty †</p> <p>E —</p> <p>M £0.1200 per cwt in addition to any revenue duty †</p> <p>E —</p>	<p>4.8% —</p> <p>7.6% —</p> <p>7.6% —</p> <p>7.6% —</p>

1	2	3	4	5
<b>18.06</b> ( <i>contd</i> )	D. II. c) 26% or more: 1. In immediate packings of a net capacity of 500 g or less  2. Other ... ..	F £0.1200 per cwt plus 4.8% in addition to any revenue duty S £0.2000 per cwt in addition to any revenue duty F £0.1200 per cwt plus 7.6% in addition to any revenue duty S £0.2000 per cwt in addition to any revenue duty	M £0.1200 per cwt in addition to any revenue duty E — M £0.1200 per cwt in addition to any revenue duty E †	C1 C2  C1 C2  7.6% —

Chapter 19  
Preparations of Cereals, Flour or Starch; Pastrycooks' Products

## Notes

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

## Additional Note

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

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"***	(F) (S)	"Community" "EFTA"*** Denmark	(M) (E) (D)	"Non-associable CPA"*** "Associable CPA"***
1	2	3	4	5	5	
19.01	Malt extract: A. With a dry-extract content of 90% or more by weight ... B. Other... ..	9.2% 9.2%	M 6% E — M 6% E —	C1 3.2% C2 — C1 3.2% C2 —		
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa: A. Containing malt extract and not less than 30% by weight of reducing sugars (expressed as maltose)	F 11% S 10%	M 6% E —	C1 4.4% C2 —		

\*See note preceding Chapter 1 in this Schedule.





1	2	3	4	5
	f) Containing 80% or more but less than 85% by weight of starch: I. Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose) 2. Other ... .. g) Containing 85% or more by weight of starch II. Containing by weight of milkfats: a) 1.5% or more but less than 5% b) 5% or more ... ..	F 11% S 10% F 11% S 10% F 11% S 10% F 11% S 10% F 11% S 10% F 10% S 10% F 11% S 10% F 11% S 10%	M 6% E — M 6% E — M 6% E — M 6% E — M 6% E — M 6% E — M 6% D } E } M 6% D } E } M 6% D } E }	CI 4.4% C2 — CI 4.4% C2 — CI 4.4% C2 — CI 4.4% C2 — CI 4.4% C2 — CI 4.4% C2 — CI 4.8% C2 — CI 4.8% C2 — CI 4.8% C2 — CI 4% C2 — CI 3.2% C2 — CI 3.2% C2 — CI 3.2% C2 — CI 2.8% C2 —
<b>19.03</b>	<b>Macaroni, spaghetti and similar products:</b> A. Containing eggs ... .. B. Other: I. Containing no common wheat flour or meal ... .. II. Other ... ..	F 10.8% S 10% F 10.8% S 10%	M } D } E }	CI 4.8% C2 —
<b>19.04</b>	<b>Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches</b>	F 4% S —		CI 4% C2 —
<b>19.05</b>	<b>Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products):</b> A. Obtained from maize ... .. B. Obtained from rice ... .. C. Other... ..	F 9.2% S — F 9.2% S — F 9.2% S —	M 6% E — M 6% E — M 6% E —	CI 3.2% C2 — CI 3.2% C2 — CI 3.2% C2 —
<b>19.06</b>	<b>Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products</b>	F 8.8% S —	M 6% E —	CI 2.8% C2 —

1	2	3	4	5
19.07	<p><b>Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit:</b></p> <p>A. Crispbread ... ..</p> <p>B. Matzos ... ..</p> <p>C. Gluten bread for diabetics... ..</p> <p>D. Other, containing by weight of starch:                      I. Less than 50% ... ..                      II. 50% or more ... ..</p>	<p>9%</p> <p>8.4%</p> <p>11.6% 10%</p> <p>11.6% 10%</p> <p>11.6% 10%</p>	<p>6%</p> <p>6%</p> <p>6%</p> <p>6% †</p> <p>6% †</p>	<p>3-6% —</p> <p>2.4% —</p> <p>5.6% —</p> <p>5.6% —</p> <p>5.6% —</p>
19.08	<p><b>Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion:</b></p> <p>A. Gingerbread and the like, containing by weight of sucrose (including invert sugar expressed as sucrose):                      I. Less than 30% ... ..                      II. 30% or more but less than 50% ... ..                      III. 50% or more ... ..</p> <p>B. Other:                      I. Containing no starch or containing less than 5% by weight of starch, and containing by weight of sucrose (including invert sugar expressed as sucrose):                      a) Less than 70% ... ..                      b) 70% or more ... ..</p>	<p>11.2% 10%</p> <p>11.2% 10%</p> <p>11.2% 10%</p> <p>11.2% 10%</p>	<p>6% †</p> <p>6% †</p> <p>6% †</p>	<p>5.2% —</p> <p>5.2% —</p> <p>5.2% —</p> <p>5.2% —</p> <p>5.2% —</p>

1	2	3	4	5	6
II. Containing 5% or more but less than 32% by weight of starch:	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose)	F	11.2%	M	5.2%
b) Containing 5% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):	1. Containing no milkfats or containing less than 1.5% by weight of such fats	S	10%	D	—
2. Other ... ..	F	11.2%	E	5.2%	
c) Containing 30% or more but less than 40% by weight of sucrose (including invert sugar expressed as sucrose):	1. Containing no milkfats or containing less than 1.5% by weight of such fats	F	11.2%	M	5.2%
2. Other ... ..	S	10%	D	5.2%	
d) Containing 40% or more by weight of sucrose (including invert sugar expressed as sucrose):	1. Containing no milkfats or containing less than 1.5% by weight of such fats	F	11.2%	E	—
2. Other ... ..	S	10%	M	5.2%	
III. Containing 32% or more but less than 50% by weight of starch:	a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):	F	11.2%	M	5.2%
1. Containing no milkfats or containing less than 1.5% by weight of such fats	S	10%	D	—	
2. Other ... ..	F	11.2%	E	5.2%	
1. Containing no milkfats or containing less than 1.5% by weight of such fats	S	10%	M	5.2%	
2. Other ... ..	F	11.2%	E	5.2%	





Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (F) (S)	"Community" "EFTA" Denmark (M) (D) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)		
1	2	3	4	5		
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard:					
	A. Mango chutney ... ..	8%	M } D } E }	—		
	B. Other:					
	I. Beetroot, cauliflowers, onions ... ..	12.4% 10%	M } D } E }	4.4% —		
	II. Other ... ..	12.4% 10%	M } D } E }	4.4% —		
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid:					
	A. Mushrooms:					
	I. In airtight containers ... ..	16.6% 15%	M } D } E }	4.6% —		
	II. Other ... ..	12.6% 10%	M } D } E }	4.6% —		
	B. Truffles:					
	I. In airtight containers ... ..	15.6% 15%	M } D } E }	3.6% —		
	II. Other ... ..	11.6% 10%	M } D } E }	3.6% —		
	C. Tomatoes:					
	I. Tomato juice ... ..	7.6% 5%	M } D } E }	3.6% —		

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
II. Other:	a) In airtight containers:	F	3.6%	3.6%
1.	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% of the weight of its entire contents	S	—	—
2.	Other	F	7.6%	3.6%
b)	Other	S	5%	—
D. Asparagus	...	F	11.6%	3.6%
...	...	S	10%	—
...	...	F	12.4%	4.4%
...	...	S	10%	—
E. Sauerkraut:	...	F	16%	4%
I.	In airtight containers	S	15%	—
II.	Other	F	12%	4%
...	...	S	10%	—
F. Capers and olives:	...	F	16%	4%
I.	Capers:	S	15%	—
a)	In airtight containers	F	12%	4%
b)	Other	S	10%	—
II.	Olives	F	10%	4%
...	...	S	7.5%	—
G. Peas; beans in pod:	...	F	12.8%	4.8%
I.	Peas	S	10%	—
...	...	F	8%	4.8%
...	...	S	12.8%	—

1	2	3	4	5
20.02 (contd)	G. II. Beans:			
	a) In airtight containers:			
	1. Kidney and runner beans	F S 16.8% 15%	M } D } E } 12%	CI } C2 } 4.8%
	2. Other	F S 16.8% 15%	M } D } E } 16.8%	CI } C2 } 4.8%
	b) Other:			
	1. Broad, kidney and runner beans	F S 12.8% 10%	M } D } E } 8%	CI } C2 } 4.8%
	2. Other	F S 12.8% 10%	M } D } E } 12.8%	CI } C2 } 4.8%
	H. Other, including mixtures:			
	I. In airtight containers:			
	a) Beans:			
	1. Broad beans	F S 12.4% 10%	M } D } E } 8%	CI } C2 } 4.4%
	2. Other	F S 12.4% 10%	M } D } E } 12.4%	CI } C2 } 4.4%
	b) Potato crisps	F S 16.4% 15%	M } D } E } 12.4%	CI } C2 } 4.4%
	c) Beetroot; broccoli and cauliflowers; Brussels sprouts; carrots; cucumbers (other than gherkins); herbs; lettuce and endive; dry-bulb onions and shallots; potatoes; rhubarb; spinach; turnips; mixtures containing any of these vegetables or kidney beans, runner beans or mushrooms	F S 16.4% 15%	M } D } E } 16.4%	CI } C2 } 4.4%
	d) Bamboo shoots	F S 12.4% 10%	M } D } E } 8%	CI } C2 } 4.4%
	e) Other	F S 16.4% 15%	M } D } E } 12.4%	CI } C2 } 4.4%
	II. Not in airtight containers:			
	a) Potato crisps	F S 12.4% 10%	M } D } E } 8%	CI } C2 } 4.4%





1	2	3	4	5
<b>20.04</b> ( <i>cont'd</i> )	<b>B. I. b) Cherries; fruit-peels:</b> 1. Drained or glacé cherries... ... 2. Other ... c) Other ...	F 13% S 10% F 21% S 20% F 13% S 10%	M } 8% D } E } M } 13% D } 16% E } M } 21% D } 8% E } M } 13%	C1 5% C2 — C1 5% C2 — C1 5% C2 —
	<b>II. Other:</b> a) Apricots; figs; plums (including bullace, damsons, greengages and mirabelles, but not prunes) b) Cherries; fruit-peels: 1. Drained or glacé cherries... ... 2. Other ... c) Other ...	F £0-3000 per cwt S £0-3750 per cwt plus 5% F 13% S 10% F 21% S 20% F 13% S 10%	M } £0-3000 per cwt D } E } £0-3000 per cwt plus 5% M } 8% D } E } M } 13% D } E } M } 21% D } 8% E } M } 13%	C1 5% C2 — C1 5% C2 — C1 5% C2 —
<b>20.05</b>	<b>Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar:</b> <b>A. Chestnut purée and paste:</b> I. With a sugar content exceeding 13% by weight ... II. Other ... <b>B. Jams and marmalades of citrus fruit:</b> I. With a sugar content exceeding 30% by weight ... II. With a sugar content exceeding 13% but not exceeding 30% by weight	F 14% S 10% F 14% S 10% F 13.4% S 10% F 13.4% S 10%	M } 8% D } E } M } 14% D } 8% E } M } 14% D } E } M } 8% D } E } M } 13.4% D } 8% E } M } 13.4% D } E }	C1 6% C2 — C1 6% C2 — C1 5.4% C2 — C1 5.4% C2 —

1	2	3	4	5
	III. Other ...	F S	13.4% 10%	CI C2 5.4%
C. Other:	I. With a sugar content exceeding 30% by weight:			
a)	Plum purée and plum paste, in immediate packings of a net capacity exceeding 100 kg, for industrial processing	F S	8% 13.4%	CI C2 6%
b)	Other ...	F S	14% 10%	CI C2 6%
II.	With a sugar content exceeding 13% but not exceeding 30% by weight	F S	14% 10%	CI C2 6%
III.	Other ...	F S	14% 10%	CI C2 6%
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit:			
A.	Nuts (including ground-nuts), roasted, in immediate packings of a net capacity:			
I.	Of more than 1 kg ...	F S	9% 7.5%	CI C2 3%
II.	Of 1 kg or less ...	F S	9.4% 7.5%	CI C2 3.4%
B.	Other:			
I.	Containing added spirit:			
a)	Ginger ...	F S	14.4% 10%	CI C2 6.4%
b)	Pineapples, in immediate packings of a net capacity:			
I.	Of more than 1 kg:			
aa)	With a sugar content exceeding 17% by weight	F S	£0.2200 per cwt plus 6.4% £0.2750 per cwt	CI C2 6.4%
bb)	Other ...	F S	£0.2200 per cwt plus 6.4% £0.2750 per cwt	CI C2 6.4%

1	2	3	4	5
20.06 (contd)				
B.	I. b) 2. Of 1 kg or less:	F £0.2200 per cwt plus 6.4% S £0.2750 per cwt	M } £0.2200 per cwt D } E } £0.2200 per cwt plus 6.4%	C1 6.4% C2 —
	bb) Other ... ..	F £0.2200 per cwt plus 6.4% S £0.2750 per cwt	M } £0.2200 per cwt D } E } £0.2200 per cwt plus 6.4%	C1 6.4% C2 —
	c) Grapes:	F 18.4% S 15%	M } D } 12% E } 18.4%	C1 6.4% C2 —
	1. With a sugar content exceeding 13% by weight	F 18.4% S 15%	M } D } 12% E } 18.4%	C1 6.4% C2 —
	2. Other ... ..	F 18.4% S 15%	M } D } 12% E } 18.4%	C1 6.4% C2 —
	d) Peaches, pears and apricots, in immediate packings of a net capacity:			
	1. Of more than 1 kg:			
	aa) With a sugar content exceeding 13% by weight:			
	11. Peaches ... ..	F 11.2% S 6%	M } 4.8% D } E } 11.2%	C1 6.4% C2 —
	22. Pears and apricots ... ..	F 16% S 12%	M } 9.6% D } E } 16%	C1 6.4% C2 —
	bb) Other:			
	11. Peaches:			
	aaa) Containing added sweetening matter	F 11.2% S 6%	M } 4.8% D } E } 11.2%	C1 6.4% C2 —
	bbb) Other ... ..	F 6.4% S —	M } D } E } 6.4%	C1 6.4% C2 —
	22. Pears:			
	aaa) Containing added sweetening matter	F 16% S 12%	M } 9.6% D } E } 16%	C1 6.4% C2 —
	bbb) Other ... ..	F 18.4% S 15%	M } 12% D } E } 18.4%	C1 6.4% C2 —

1	2	3	4	5
	33. Apricots: aaa) Containing added sweetening matter bbb) Other ... ..	F 16% S 12% F 6.4% S —	M } D } 9.6% E } M } E } 6.4%	CI 6.4% C2 — CI 6.4% C2 —
	2. Of 1 kg or less: aa) With a sugar content exceeding 15% by weight: 11. Peaches ... .. 22. Pears and apricots ... ..	F 11.2% S 6% F 16% S 12%	M } D } 4.8% E } M } D } 11.2% E } 9.6% M } D } 16%	CI 6.4% C2 — CI 6.4% C2 — CI 6.4% C2 — CI 6.4% C2 —
	bb) Other: 11. Peaches: aaa) Containing added sweetening matter bbb) Other ... .. 22. Pears: aaa) Containing added sweetening matter bbb) Other ... ..	F 11.2% S 6% F 6.4% S — F 16% S 12% F 18.4% S 15%	M } D } 4.8% E } M } D } 11.2% E } 6.4% M } D } 9.6% E } M } D } 16% E } 12% M } D } 18.4% E }	CI 6.4% C2 — CI 6.4% C2 — CI 6.4% C2 — CI 6.4% C2 — CI 6.4% C2 — CI 6.4% C2 — CI 6.4% C2 —
	e) Other fruits: I. With a sugar content exceeding 9% by weight: aa) Apples ... ..	F £0.1100 per cwt S plus 6.4% £0.1375 per cwt	M } D } £0.1100 per cwt E } M } D } £0.1100 per cwt E } plus 6.4%	CI 6.4% C2 — CI 6.4% C2 — CI 6.4% C2 —



1	2	3	4	5
2.	Other:			
	aa) apples ...	F £0-1400 per cwt or 20% w.i.l. plus 20% 6.4%	M } £0-1400 per cwt or 20% w.i.l. D } £0-1400 per cwt or 20% w.i.l., plus 6.4%	C1 6.4% C2 —
	bb) Cherries:			
	11. Canned ...	F 6.4%	M } 6.4% E }	C1 6.4%
	22. Other ...	F 18.4% S 15%	M } 12% D } 18.4% E }	C1 6.4% C2 —
	cc) Grapefruit ...	F 6.4%	M } 6.4% E }	C1 6.4% C2 —
	dd) Lemons:			
	11. Comminuted entire ...	F 6.4%	M } 6.4% E }	C1 6.4%
	22. Other ...	F 18.4% S 15%	M } 12% D } 18.4% E }	C1 6.4% C2 —
	ee) Loganberries ...	F 18.4% S 15%	M } 12% D } 18.4% E }	C1 6.4% C2 —
	ff) Oranges, clementines, mandarins and tangerines:			
	11. Comminuted entire ...	F 6.4%	M } 6.4% E }	C1 6.4%
	22. Pulp not containing the peel ...	F 6.4%	M } 6.4% E }	C1 6.4%
	33. Other ...	F 12.4% S 7.5%	M } 6% D } 12.4% E }	C1 6.4% C2 —
	gg) Strawberries ...	F £0-6000 per cwt plus 6.4% S £0-7500 per cwt	M } £0-6000 per cwt plus 6.4% D } £0-6000 per cwt plus 6.4% E }	C1 6.4% C2 —
	hh) Other:			
	11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	F 18.4% S 15%	M } 12% D } 18.4% E }	C1 6.4% C2 —

1	2	3	4	5
20.06 (contd)	B. I. e) 2. hh) 22. Other ...	F 18.4% S 15%	M } 12% D } E } 18.4%	C1 6.4% C2 —
	f) Mixtures of fruit: 1. With a sugar content exceeding 9% by weight: aa) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz portion of the drained fruit	F £0.1200 per cwt plus 6.4% S £0.1500 per cwt	M } £0.1200 per cwt D } plus 6.4% E } £0.1200 per cwt plus 6.4%	C1 6.4% C2 —
	bb) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading aa) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture: 11. Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	F 6.4% S —	M } — D } 6.4% E }	C1 6.4% C2 —
	22. Other ...	F £0.1200 per cwt plus 6.4% S £0.1500 per cwt	M } £0.1200 per cwt D } plus 6.4% E } £0.1200 per cwt plus 6.4%	C1 6.4% C2 —
	cc) Other ...	F 18.4% S 15%	M } 12% D } 18.4% E }	C1 6.4% C2 —
	2. Other: aa) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz portion of the drained fruit	F £0.1200 per cwt plus 6.4% S £0.1500 per cwt	M } £0.1200 per cwt D } plus 6.4% E } £0.1200 per cwt plus 6.4%	C1 6.4% C2 —



1	2	3	4	5
bb) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading aa) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8% and no one description represents more than 50% by weight, of all the fruit in the mixture: 11. Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries 22. Other ... ..	F 6.4% S — F £0.1200 per cwt plus 6.4% S £0.1500 per cwt F 18.4% S 15% F 8% S 4% F 4.2% S 4.2% F 10.2% S 7.5% F 16.4% S 15% F £0.2200 per cwt plus 4.4% S £0.2750 per cwt	M } £0.1200 per cwt E } M } £0.1200 per cwt plus 6.4% D } E } M } D } E } 18.4% M } D } E } 8% M } D } E } 4% M } D } E } 4.2% M } D } E } 4.2% M } D } E } 10.2% M } D } E } 16.4% M } £0.2200 per cwt D } E } £0.2200 per cwt plus 4.4%	C1 6.4% C2 — C1 6.4% C2 — C1 6.4% C2 — C1 — C2 4% C1 4.2% C2 — C1 4.2% C2 — C1 4.2% C2 — C1 4.4% C2 — C1 4.4% C2 —	
II. Not containing added spirit: a) Containing added sugar, in immediate packings of a net capacity of more than 1 kg: 1. Ginger ... .. 2. Grapefruit segments ... .. 3. Mandarins: aa) Comminuted entire ... .. bb) Pulp not containing the peel ... .. cc) Other ... .. 4. Grapes ... .. 5. Pineapples: aa) With a sugar content exceeding 17% by weight				

1	2	3	4	5
20.06 (contd)	B. II. a) 5. bb) Other ... ..	F £0.2200 per cwt plus 4.4% S £0.2750 per cwt	M } £0.2200 per cwt D } E } £0.2200 per cwt plus 4.4%	C1 4.4% C2 —
	6. Peaches, pears and apricots: aa) With a sugar content exceeding 13% by weight: 11. Peaches ... ..	F 9.2% S 6%	M } D } 4.8% E } 9.2%	C1 4.4% C2 —
	22. Pears and apricots ... ..	F 14% S 12%	M } D } 9.6% E } 14%	C1 4.4% C2 —
	bb) Other: 11. Peaches ... ..	F 9.2% S 6%	M } D } 4.8% E } 9.2%	C1 4.4% C2 —
	22. Pears and apricots ... ..	F 14% S 12%	M } D } 9.6% E } 14%	C1 4.4% C2 —
	7. Other fruits: aa) Apples... ..	F £0.1100 per cwt plus 4.4% S £0.1375 per cwt	M } £0.1100 per cwt D } E } £0.1100 per cwt plus 4.4%	C1 4.4% C2 —
	bb) Cherries: 11. Not stoned: aaa) In a solution of sulphur dioxide	F 12.4% S 10%	M } D } 8% E } 12.4%	C1 4.4% C2 —
	bbb) Other ... ..	F 16.4% S 15%	M } D } 12% E } 16.4%	C1 4.4% C2 —
	22. Stoned ... ..	F 12.4% S 10%	M } D } 8% E } 12.4%	C1 4.4% C2 —
	cc) Grapefruit ... ..	F 4.4% S —	M } D } 4.4% E } —	C1 4.4% C2 —
	dd) Lemons: 11. Comminuted entire ... ..	F 4.4% S —	M } D } 4.4% E } —	C1 4.4% C2 —

1	2	3	4	5
	22. Other ... ..	F 16.4% S 15%	M } 12% D } E }	C1 4.4% C2 —
ee)	Loganberries ... ..	F £0.1900 per cwt S £0.2375 per cwt	M } 16.4% D } £0.1900 per cwt E }	C1 4.4% C2 —
ff)	Nuts ... ..	F 10.4% S 7.5%	M } D } plus 4.4% E } 6%	C1 4.4% C2 —
gg)	Oranges, clementines and tangerines:			
	11. Commuted entire ... ..	F 4.4% S —	M } 4.4% D } E }	C1 4.4% C2 —
	22. Pulp not containing the peel ... ..	F 4.4% S —	M } 4.4% D } E }	C1 4.4% C2 —
	33. Other ... ..	F 10.4% S 7.5%	M } 6% D } E }	C1 4.4% C2 —
hh)	Strawberries ... ..	F 16.4% S 15%	M } 10.4% D } 12% E }	C1 4.4% C2 —
ijj)	Other:			
	11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	F 16.4% S 15%	M } 12% D } E }	C1 4.4% C2 —
	22. Other ... ..	F 16.4% S 15%	M } 16.4% D } E }	C1 4.4% C2 —
8.	Mixtures of fruit:			
aa)	Mixtures in which no single fruit exceeds 50% of the total weight of the fruits:			
	11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit and not less than 25 pieces of fruit per four oz portion of the drained fruit	F £0.1200 per cwt S £0.1500 per cwt plus 4.2%	M } £0.1200 per cwt D } E } plus 4.2%	C1 4.2% C2 —

1	2	3	4	5
<b>20.06</b> <i>(contd)</i>	<p><b>B. II. a) 8. aa)</b> 22. Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading 11. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8% by weight of all the fruit in the mixture: aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries bbb) Other ... ..</p> <p>33. Other ... ..</p> <p>bb) Other: 11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz portion of the drained fruit</p> <p>22. Other ... ..</p> <p>b) Containing added sugar, in immediate packings of a net capacity of 1 kg or less: 1. Ginger ... .. 2. Grapefruit segments ... .. 3. Mandarins: aa) Comminuted entire ... ..</p>	<p>F S 4.2% —</p> <p>F S £0.1200 per cwt plus 4.2% £0.1500 per cwt</p> <p>F S 16.2% 15%</p> <p>F S £0.1200 per cwt plus 4.4% £0.1500 per cwt</p> <p>F S 16.4% 15%</p> <p>F S 8%</p> <p>F S 4% —</p> <p>F S 4.4% —</p>	<p>M } E } 4.2%</p> <p>M } £0.1200 per cwt D } E } £0.1200 per cwt plus 4.2% plus 12%</p> <p>M } D } E } 16.2%</p> <p>M } £0.1200 per cwt D } E } £0.1200 per cwt plus 4.4%</p> <p>M } D } E } 12% 16.4%</p> <p>M } D } E } 8%</p> <p>M } D } E } — 4%</p> <p>M } E } — 4.4%</p>	<p>C1 4.2% C2 —</p> <p>C1 4.2% C2 —</p> <p>C1 4.2% C2 —</p> <p>C1 4.4% C2 —</p> <p>C1 4.4% C2 —</p> <p>C1 4% C2 —</p> <p>C1 4.4% C2 —</p>

1	2	3	4	5
	bb) Pulp not containing the peel	...	4.4%	4.4%
	cc) Other	...	4.4%	4.4%
		...	6%	4.4%
		...	10.4%	4.8%
		...	12%	4.8%
		...	16.8%	4.8%
		...	15%	4.8%
	4. Grapes	F S	£0-2200 per cwt plus 4.8%	C1 C2
	5. Pineapples:	F S	£0-2750 per cwt	C1 C2
	aa) With a sugar content exceeding 19% by weight	F S	£0-2200 per cwt plus 4.8%	C1 C2
	bb) Other	F S	£0-2200 per cwt plus 4.8%	C1 C2
		F S	£0-2750 per cwt	C1 C2
	6. Peaches, pears and apricots:	F S	9.6%	4.8%
	aa) With a sugar content exceeding 15% by weight:	F S	6%	4.8%
	11. Peaches	F S	14.4%	4.8%
		F S	12%	4.8%
	22. Pears and apricots	F S	9.6%	4.8%
		F S	6%	4.8%
	bb) Other:	F S	14.4%	4.8%
	11. Peaches	F S	9.6%	4.8%
		F S	6%	4.8%
	22. Pears and apricots	F S	14.4%	4.8%
		F S	12%	4.8%
	7. Other fruits:	F S	£0-1100 per cwt plus 4.8%	C1 C2
	aa) Apples...	F S	£0-1375 per cwt plus 4.8%	C1 C2
		F S	£0-1100 per cwt plus 4.8%	C1 C2

1	2	3	4	5	
20.06 (cont'd)	B. II. b) 7. bb) Cherries:				
	II. Not stoned:				
	aaa) In a solution of sulphur dioxide	F	12.8%	M	8%
		S	10%	D	—
	bbb) Other	F	16.8%	E	12.8%
		S	15%	M	12%
	22. Stoned	F	12.8%	D	16.8%
		S	10%	E	8%
	cc) Grapefruit	F	4.8%	M	12.8%
		S	—	D	—
	dd) Lemons:	F	4.8%	E	4.8%
	11. Comminuted entire	F	4.8%	M	—
		S	—	E	4.8%
	22. Other	F	16.8%	M	4.8%
		S	15%	D	4.8%
	ee) Loganberries	F	£0-1900 per cwt	E	16.8%
		S	plus 4.8% per cwt	M	£0-1900 per cwt
		S	£0-2375 per cwt	D	£0-1900 per cwt
		S	plus 4.8% per cwt	E	plus 4.8%
	ff) Nuts	F	10.8%	M	4.8%
		S	7.5%	E	—
	gg) Oranges, clementines and tangerines:	F	4.8%	M	4.8%
	11. Comminuted entire	F	—	E	—
		S	4.8%	M	4.8%
	22. Pulp not containing the peel	F	—	E	—
		S	—	M	—
33. Other	F	10.8%	D	4.8%	
	S	7.5%	E	—	
hh) Strawberries	F	16.8%	M	4.8%	
	S	15%	D	—	
iii) Other:					
11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries	F	16.8%	M	4.8%	
	S	15%	D	—	
22. Other	F	16.8%	E	4.8%	
	S	15%	M	—	
	S	—	D	4.8%	
	S	—	E	—	

1	2	3	4	5
8.	<p>Mixtures of fruit:</p> <p>aa) Mixtures in which no single fruit exceeds 50% of the total weight of the fruits:</p> <p>11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit and not less than 25 pieces of fruit per four oz portion of the drained fruit</p> <p>22. Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading 11. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8% by weight of all the fruit in the mixture:</p> <p>aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries</p> <p>bbb) Other ... ..</p>	<p>F £0-1200 per cwt plus 4.4%</p> <p>S £0-1500 per cwt</p>	<p>M } £0-1200 per cwt D } E } £0-1200 per cwt plus 4.4%</p>	<p>C1 4.4% C2 —</p>
		<p>F 4.4% S —</p>	<p>M — E 4.4%</p>	<p>C1 4.4% C2 —</p>
		<p>F £0-1200 per cwt plus 4.4%</p> <p>S £0-1500 per cwt</p>	<p>M } £0-1200 per cwt D } plus 4.4% E } plus 12%</p> <p>M } D } 16.4% E } 16.4%</p>	<p>C1 4.4% C2 —</p> <p>C1 4.4% C2 —</p>
	33.	Other ... ..		
	bb) Other:			
	11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz portion of the drained fruit	<p>F £0-1200 per cwt plus 4.8%</p> <p>S £0-1500 per cwt</p>	<p>M } £0-1200 per cwt D } plus 4.8% E } plus 4.8%</p>	<p>C1 4.8% C2 —</p>
	22. Other ... ..	<p>F 16.8% S 15%</p>	<p>M } 12% D } 16.8% E }</p>	<p>C1 4.8% C2 —</p>





1	2	3	4	5
	bbb) Pulp not containing the peel ...	F 4.6% S —	M — E 4.6%	C1 4.6% C2 —
	ccc) Other ...	F 10.6% S 7.5%	M } D } E 6%	C1 4.6% C2 —
	99. Pears ...	F 16.6% S 15%	M } D } E 10.6% M } D } E 12%	C1 4.6% C2 —
	1010. Pineapples ...	F £0.2200 per cwt plus 4.6% S £0.2750 per cwt	M } £0.2200 per cwt D } E } plus 4.6%	C1 4.6% C2 —
	1111. Strawberries ...	F £0.6000 per cwt plus 4.6% S £0.7500 per cwt	M } £0.6000 per cwt D } plus 4.6% E } £0.6000 per cwt plus 4.6%	C1 4.6% C2 —
	1212. Other: aaa) Blackberries, currants, gooseberries and raspberries	F 16.6% S 15%	M } D } E 12%	C1 4.6% C2 —
	bbb) Other ...	F 16.6% S 15%	M } D } E 16.6% M } D } E 12%	C1 4.6% C2 —
	dd) Mixtures of fruit: 11. Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz portion of the drained fruit	F £0.1200 per cwt plus 4.6% S £0.1500 per cwt	M } £0.1200 per cwt D } plus 4.6% E } £0.1200 per cwt plus 4.6%	C1 4.6% C2 —
	22. Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading 11. above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:			

1	2	3	4	5
20.06 (contd)	B. II. c) 1. dd) 22. aaa) Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries	F 4.6% S —	M — E 4.6%	C1 4.6% C2 —
	bbb) Other ... ..	F £0.1200 per cwt plus 4.6% S £0.1500 per cwt	M } £0.1200 per cwt D } E } £0.1200 per cwt plus 4.6%	C1 4.6% C2 —
	33. Other ... ..	F 16.6% S 15%	M } D } E } 16.6%	C1 4.6% C2 —
2.	Of less than 4.5 kg:	F £0.1400 per cwt or 20% w.i.l., plus 4.6% S £0.1750 per cwt or 25% w.i.l., plus 4.6%	M } £0.1400 per cwt or 20% w.i.l. D } £0.1400 per cwt or 20% w.i.l., plus 4.6% E }	C1 4.6% C2 —
	bb) Apricots ... ..	F — S —	M — E 4.6%	C1 4.6% C2 —
	cc) Cherries:	F 4.6% S —	M — E 4.6%	C1 4.6% C2 —
	11. Canned ... ..	F 16.6% S 15%	M } D } E } 16.6%	C1 4.6% C2 —
	22. Other ... ..	F 12.6% S 10%	M } D } E } 12.6%	C1 4.6% C2 —
	dd) Ginger... ..	F — S —	M — E 4.6%	C1 4.6% C2 —
	ee) Grapefruit ... ..	F 4.6% S —	M — E 4.6%	C1 4.6% C2 —
	ff) Lemons:	F 4.6% S —	M — E 4.6%	C1 4.6% C2 —
	11. Comminuted entire ... ..	F 16.6% S 15%	M } D } E } 16.6%	C1 4.6% C2 —
	22. Other ... ..	F 16.6% S 15%	M } D } E } 16.6%	C1 4.6% C2 —
	gg) Loganberries ... ..	F 16.6% S 15%	M } D } E } 16.6%	C1 4.6% C2 —

1	2	3	4	5
	hh) Nuts ... ..	F 10.6% S 7.5%	M 6% E 4.6%	C1 4.6% C2 —
	ijj) Oranges, clementines, mandarins and tangerines:			
	11. Comminuted entire ... ..	F 4.6% S —	M 4.6% E —	C1 4.6% C2 —
	22. Pulp not containing the peel ... ..	F 4.6% S —	M 4.6% E —	C1 4.6% C2 —
	33. Other ... ..	F 10.6% S 7.5%	M 6% D —	C1 4.6% C2 —
	kk) Peaches ... ..	F 4.6% S —	M 10.6% E —	C1 4.6% C2 —
	ll) Pears ... ..	F 16.6% S 15%	M 4.6% D —	C1 4.6% C2 —
	mm) Pineapples ... ..	F £0.2200 per cwt plus 4.6% S £0.2750 per cwt	M 16.6% D —	C1 4.6% C2 —
	nn) Strawberries ... ..	F £0.6000 per cwt plus 4.6% S £0.7500 per cwt	M £0.2200 per cwt plus 4.6% D —	C1 4.6% C2 —
	oo) Mixtures of fruit (including fruit pulp) which contain not less than four separate descriptions of fruit (no one of which exceeds 60% by weight of the fruit in the mixture) and not less than 25 pieces of fruit per four oz portion of the drained fruit	F £0.1200 per cwt plus 4.6% S £0.1500 per cwt	M £0.6000 per cwt plus 4.6% D —	C1 4.6% C2 —
	pp) Mixtures of fruit (including fruit pulp) other than mixtures falling within subheading oo) above, which contain not less than four separate descriptions of fruit, in which each of at least four descriptions constitutes at least 8%, and no one description represents more than 50% by weight, of all the fruit in the mixture:		M £0.1200 per cwt plus 4.6% D —	C1 4.6% C2 —

1	2	3	4	5
<b>20.06</b> (contd)	B. II. c) 2. pp) 11. Where not less than 80% by weight of all fruit in the mixture consists of all or any of the following fruits, viz. peaches, nectarines, pears, apricots, cherries 22. Other ... .. qq) Other: 11. Blackberries, currants, gooseberries, plums (including bullace, damsons, greengages and mirabelles), raspberries 22. Other ... ..	F 4.6% S — F £0.1200 per cwt plus 4.6% S £0.1500 per cwt	M } E } M } £0.1200 per cwt D } plus 4.6% E } £0.1200 per cwt plus 4.6% M } D } 12% E } 16.6% M } D } 12% E } 16.6%	C1 4.6% C2 — C1 4.6% C2 — C1 4.6% C2 — C1 4.6% C2 — C1 4.6% C2 —
<b>20.07</b>	<b>Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:</b> A. Of a specific gravity exceeding 1.33 at 15°C: I. Grape juice (including grape must): a) Of a value exceeding 22 UA per 100 kg net weight: 1. With an added sugar content exceeding 30% by weight 2. Other ... .. b) Of a value not exceeding 22 UA per 100 kg net weight: 1. With an added sugar content exceeding 30% by weight 2. Other ... .. II. Apple juice and pear juice; mixtures of apple and pear juice: a) Of a value exceeding 22 UA per 100 kg net weight: 1. Apple juice and pear juice ... ..	F 18% S 10% F 26% S 10% F 18% S 10% F 26% S 10% F 16.4% S 10%	M } D } 8% E } 18% M } D } 6% E } 26% M } D } 8% E } 18% M } D } 6% E } 26% M } D } 8% E } 16.4%	C1 10% C2 — C1 20% C2 — C1 10% C2 — C1 20% C2 — C1 8.4% C2 —

1	2	3	4	5	
	2. Other ... ..	F S 16.4% 10%	M } D } E	8% 16.4%	CI C2 8.4% —
	b) Of a value not exceeding 22 UA per 100 kg net weight: 1. With an added sugar content exceeding 30% by weight: aa) Apple juice and pear juice ... ..	F S 16.4% 10%	M } D } E	8% 16.4%	CI C2 8.4% —
	bb) Other ... ..	F S 16.4% 10%	M } D } E	8% 16.4%	CI C2 8.4% —
	2. Other: aa) Apple juice and pear juice ... ..	F S 16.4% 10%	M } D } E	8% 16.4%	CI C2 8.4% —
	bb) Other ... ..	F S 16.4% 10%	M } D } E	8% 16.4%	CI C2 8.4% —
	III. Other: a) Of a value exceeding 30 UA per 100 kg net weight: 1. Citrus fruit juices: aa) Grapefruit juice; orange, lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not: 11. Containing no added sweetening matter or not more than 20% by weight of added sweetening matter 22. Other ... ..	F S 8.4% — F S 10.8% 3%	M } E M } D } E	— 8.4% 2.4% 10.8%	CI C2 8.4% — CI C2 8.4% —
	bb) Other: 11. Containing no added sweetening matter or not more than 20% by weight of added sweetening matter 22. Other ... ..	F S 20.4% 15% F S 22.8% 18%	M } D } E M } D } E	12% 20.4% 14.4% 22.8% 4%	CI C2 8.4% — CI C2 8.4% —
	2. Pineapple juice; tomato juice ... ..	F S 12.4% 5%	M } D } E	12.4% 4% 12.4%	CI C2 8.4% —

1	2	3	4	5
20.07 (contd)	A. III. a) 3. Blackcurrant juice ... ..	F 16.4% S 10%	M } D } E } 16.4% M } D } E } 8% 16.4% 8% 16.4%	C1 8.4% C2 —
	4. Other ... ..	F 16.4% S 10%	M } D } E } 16.4%	C1 8.4% C2 —
	b) Of a value not exceeding 30 U.A. per 100 kg net weight: 1. With an added sugar content exceeding 30% by weight: aa) Citrus fruit juices: 11. Grapefruit juice; orange, lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not 22. Other ... ..	F 10.8% S 3%	M } D } E } 2.4% 10.8%	C1 8.4% C2 —
	bb) Pineapple juice; tomato juice ... ..	F 22.8% S 18%	M } D } E } 14.4%	C1 8.4% C2 —
	cc) Blackcurrant juice ... ..	F 12.4% S 5%	M } D } E } 22.8% 4%	C1 8.4% C2 —
	dd) Other ... ..	F 16.4% S 10%	M } D } E } 12.4% 8%	C1 8.4% C2 —
	2. Other: aa) Citrus fruit juices: 11. Grapefruit juice; orange, lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not: aaa) Containing no added sweetening matter or not more than 20% by weight of added sweetening matter bbb) Other ... ..	F 8.4% S —	M } E } — 8.4%	C1 8.4% C2 —
		F 10.8% S 3%	M } D } E } 2.4% 10.8%	C1 8.4% C2 —

1	2	3	4	5
	22. Other:			
	aaa) Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	F S	20.4% 15%	C1 C2 8.4% —
	bbb) Other	F S	22.8% 18%	C1 C2 8.4% —
	bb) Pineapple juice; tomato juice	F S	12.4% 5%	C1 C2 8.4% —
	cc) Blackcurrant juice	F S	16.4% 10%	C1 C2 8.4% —
	dd) Other	F S	16.4% 10%	C1 C2 8.4% —
	B. Of a specific gravity of 1.33 or less at 15°C:			
	1. Grape, apple and pear juice (including grape must); mixtures of apple and pear juice:			
	a) Of a value exceeding 18 UA per 100 kg net weight:			
	1. Grape juice (including grape must):			
	aa) With an added sugar content exceeding 30% by weight	F S	13.6% 10%	C1 C2 5.6% —
	bb) Other	F S	17.2% 10%	C1 C2 11.2% —
	2. Apple and pear juice:			
	aa) Containing added sugar	F S	12.8% 10%	C1 C2 4.8% —
	bb) Other	F S	13% 10%	C1 C2 5% —
	3. Mixtures of apple and pear juice	F S	13% 10%	C1 C2 5% —





1	2	3	4	5			
	bb) Other ... ..	F S	6.2% 3%	M D E	2.4% 6.2%	C1 C2	3.8% —
2.	Grapefruit juice: aa) Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	F S	3% —	M E	— 3%	C1 C2	3% —
	bb) Other ... ..	F S	5.4% 3%	M D E	2.4% 5.4%	C1 C2	3% —
3.	Lemon juice and other citrus fruit juices: aa) Containing added sugar: 11. Lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not: aaa) Not containing more than 20% by weight of added sweetening matter bbb) Other ... ..	F S	3.6% —	M E	— 3.6%	C1 C2	3.6% —
	bbb) Other ... ..	F S	6% 3%	M D E	2.4% 6%	C1 C2	3.6% —
22.	Other: aaa) Not containing more than 20% by weight of added sweetening matter bbb) Other ... ..	F S	15.6% 15%	M D E	12% 15.6% 14.4%	C1 C2	3.6% — —
	bbb) Other ... ..	F S	18%	M D E	18%	C1 C2	3.6% —
bb)	Other: 11. Lemon, clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	F S	3.8% —	M E	— 3.8%	C1 C2	3.8% —
	22. Other ... ..	F S	15.8% 15%	M D E	12% 15.8%	C1 C2	3.8% —
4.	Pineapple juice: aa) Containing added sugar ... ..	F S	7.8% 5%	M D E	4% 7.8%	C1 C2	3.8% —

1	2	3	4	5
20.07 (contd)	B. II. a) 4. bb) Other ... ..	F S	M } D } E }	C1 C2
	5. Tomato juice: aa) Containing added sugar ... ..	F S	4% 8%	4% —
	bb) Other ... ..	F S	M } D } E }	C1 C2
	6. Other fruit and vegetable juices: aa) Containing added sugar: 11. Blackcurrant juice ... ..	F S	4% 8% 4% 8% 4% 8.2%	4% — 4.2% —
	22. Other ... ..	F S	M } D } E }	C1 C2
	bb) Other: 11. Blackcurrant juice ... ..	F S	8% 12.2% 8% 12.2%	4.2% — 4.2% —
	22. Other ... ..	F S	M } D } E }	C1 C2
	7. Mixtures: aa) Of citrus fruit juices and pineapple juice: 11. Containing added sugar ... ..	F S	8% 12.4% 8% 12.4%	4.4% — 4.4% —
	22. Other ... ..	F S	M } D } E }	C1 C2
	bb) Other: 11. Containing added sugar ... ..	F S	8% 11.8% 8% 12%	3.8% — 4% —
	22. Other ... ..	F S	M } D } E }	C1 C2
	11. Containing added sugar ... ..	F S	8% 12.2% 8% 12.4%	4.2% — 4.4% —
	22. Other ... ..	F S	M } D } E }	C1 C2

1	2	3	4	5
	b) Of a value of 30 UA or less per 100 kg net weight:			
	1. Orange juice:			
	aa) With an added sugar content exceeding 30% by weight	F S 6.2% 3%	M } D } E } 2.4% 6.2%	C1 C2 3.8% —
	bb) Other:			
	11. Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	F S 3.8% —	M } E } 3.8%	C1 C2 3.8% —
	22. Other ... ..	F S 6.2% 3%	M } D } E } 2.4% 6.2%	C1 C2 3.8% —
	2. Grapefruit juice:			
	aa) With an added sugar content exceeding 30% by weight	F S 5.4% 3%	M } D } E } 2.4% 5.4%	C1 C2 3% —
	bb) Other:			
	11. Containing no added sweetening matter or not more than 20% by weight of added sweetening matter	F S 3% —	M } E } 3%	C1 C2 3% —
	22. Other ... ..	F S 5.4% 3%	M } D } E } 2.4% 5.4%	C1 C2 3% —
	3. Lemon juice:			
	aa) With an added sugar content exceeding 30% by weight	F S 6% 3%	M } D } E } 2.4% 6%	C1 C2 3.6% —
	bb) With an added sugar content of 30% or less by weight:			
	11. Not containing more than 20% by weight of added sweetening matter	F S 3.6% —	M } E } 3.6%	C1 C2 3.6% —
	22. Other ... ..	F S 6% 3%	M } D } E } 6% 3.8%	C1 C2 3.6% —
	cc) Not containing added sugar ... ..	F S 3.8% —	M } E } 3.8%	C1 C2 3.8% —
	4. Other citrus fruit juices:			
	aa) With an added sugar content exceeding 30% by weight:			
	11. Clementine, mandarin or tangerine juice whether containing the detached cells of the fruit or not	F S 6% 3%	M } D } E } 2.4% 6%	C1 C2 3.6% —



1	2	3	4	5
6.	Tomato juice: aa) With an added sugar content exceeding 30% by weight bb) With an added sugar content of 30% or less by weight cc) Not containing added sugar	F S 8% 5% F S 8% 5% F S 8.2% 5%	M } D } E } M } D } E } M } D } E } 8.2%	C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2
7.	Other fruit and vegetable juices: aa) With an added sugar content exceeding 30% by weight: 11. Blackcurrant juice ... 22. Other ...	F S 12.2% 10% F S 12.2% 10%	M } D } E } M } D } E } 12.2%	C1 C2 C1 C2 C1 C2 C1 C2
bb)	With an added sugar content of 30% or less by weight: 11. Blackcurrant juice ... 22. Other ...	F S 12.2% 10% F S 12.2% 10%	M } D } E } M } D } E } 12.2%	C1 C2 C1 C2 C1 C2 C1 C2
cc)	Not containing added sugar: 11. Blackcurrant juice ... 22. Other ...	F S 12.4% 10% F S 12.4% 10%	M } D } E } M } D } E } 12.4%	C1 C2 C1 C2 C1 C2 C1 C2
8.	Mixtures: aa) Of citrus fruit juices and pineapple juice: 11. With an added sugar content exceeding 30% by weight	F S 11.8% 10%	M } D } E } 8% 11.8%	C1 C2 C1 C2 C1 C2 C1 C2

1	2	3	4	5
20.07 (contd)	B. II. b) 8. aa) 22. With an added sugar content of 30% or less by weight  33. Not containing added sugar ...  bb) Other: 11. With an added sugar content exceeding 30% by weight  22. With an added sugar content of 30% or less by weight  33. Not containing added sugar ...	F S 11.8% S 10%  F S 12% S 10%  F S 12.2% S 10%  F S 12.2% S 10%  F S 12.4% S 10%	M } D } 8% E } M } D } 11.8% E } 8% M } D } 12% E } M } D } 8% E } M } D } 12.2% E } 8% M } D } 12.2% E } 8% M } D } 12.4% E }	C1 C2 3.8% C1 C2 —  C1 C2 4% C1 C2 —  C1 C2 4.2% C1 C2 —  C1 C2 4.2% C1 C2 —  C1 C2 4.4% C1 C2 —

Chapter 21  
Miscellaneous Edible Preparations

## Notes

1. This Chapter does not cover:
  - (a) Mixed vegetables of heading No. 07.04;
  - (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
  - (c) Spices and other products of headings Nos. 09.04 to 09.10; or
  - (d) Yeast put up as a medicament and other products of heading No. 30.03.
2. Extracts of the substitutes referred to in Note 1.(b) above are to be classified in heading No. 21.02.
3. For the purposes of heading No. 21.05, the expression "homogenised composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish.

## Additional Note

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

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

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States" **	(F) (S)	"Community" ** "EFTA" ** Denmark	(M) (E) (D)	"Non-associable CPA" ** "Associable CPA" **
1	2	3	4	5		
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof:					
	I. Roasted chicory ... ..	F £0-8266 per 100 kg plus 7.2%	M £0-8266 per 100 kg plus 7.2%	C1 £0-7381 per 100 kg plus 7.2%	C1	
	II. Other ... ..	S £1-3778 per 100 kg plus 9.2%	E 6%	C2 £1-2302 per 100 kg plus 3.2%	C2	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
<b>21.01</b> ( <i>cont'd</i> )	B. Extracts, essences and concentrates of the products described under subheading A.: I. Of roasted chicory ... ..	F £2-3620 per 100 kg on the total dry weight of the goods plus 8.8% £3-9368 per 100 kg on the total dry weight of the goods 11.6% S 10%	M £2-3620 per 100 kg on the total dry weight of the goods 8.8% E 6% M 6% E —	C1 £2-0668 per 100 kg on the total dry weight of the goods plus 8.8% C2 £3-4447 per 100 kg on the total dry weight of the goods 5.6% C1 — C2 —
<b>21.02</b>	Extracts, essences or concentrates of coffee, tea or maté; preparations with a basis of those extracts, essences or concentrates: A. Extracts, essences or concentrates of coffee; preparations with a basis of those extracts, essences or concentrates: I. Extracts, essences or concentrates of coffee ... ..	F £2-3620 per 100 kg on the total dry weight of the goods plus 7.2% £3-9368 per 100 kg on the total dry weight of the goods S 7.2%	M £2-3620 per 100 kg on the total dry weight of the goods 7.2% E 7.2%	C1 £2-0668 per 100 kg on the total dry weight of the goods plus 7.2% C2 £3-4447 per 100 kg on the total dry weight of the goods
<b>21.03</b>	II. Preparations with a basis of extracts, essences or concentrates of coffee  B. Extracts, essences or concentrates of tea or maté; preparations with a basis of those extracts, essences or concentrates <b>Mustard flour and prepared mustard:</b> A. Mustard flour, in immediate packings of a net capacity: I. Of 1 kg or less ... .. II. Of more than 1 kg ... .. B. Prepared mustard ... ..	F £2-3620 per 100 kg on the total dry weight of the goods 10.8% S 10%  F 9.2% S 7.6%  F 12.4% S 10%	M £2-3620 per 100 kg on the total dry weight of the goods 6% E 4.8%  M 6% E 3.2% M 3.2% E 1.6% M 1.6% E 6.4% M 6.4% E 6.4%	C1 £2-0668 per 100 kg on the total dry weight of the goods 4.8% C2 —  C1 3.2% C2 — C1 1.6% C2 — C1 6.4% C2 —



1	2	3	4	5
<b>21.04</b>	<b>Sauces; mixed condiments and mixed seasonings:</b>			
	A. Mango chutney, liquid ... ..	6%	M E	—
	B. Other... ..	13.2% 10%	M M E	7.2% —
<b>21.05</b>	<b>Soups and broths, in liquid, solid or powder form; homogenised composite food preparations:</b>			
	A. Soups and broths, in liquid, solid or powder form:			
	I. Canned, but not including tomato soups or dried soups ...	11.7% 7.5%	M E	7.2%
	II. Other ... ..	13.2% 10%	M M E	7.2% —
	B. Homogenised composite food preparations:			
	I. Containing meat or meat offal ... ..	14.8% 10%	M D E	8.8% —
	II. Other:			
	a) Containing fish ... ..	14.8% 10%	M E	8.8% —
	b) Other ... ..	14.8% 10%	M E	8.8% —
<b>21.06</b>	<b>Natural yeasts (active or inactive); prepared baking powders:</b>			
	A. Active natural yeasts:			
	I. Culture yeast ... ..	£0.2361 per 100 kg plus 6.8%	M E	6.8% —
	II. Bakers' yeast:			
	a) Dried ... ..	£0.2361 per 100 kg plus 6%	M E	6% —
	b) Other ... ..	£0.3936 per 100 kg £0.2361 per 100 kg plus 6%	M E	6% —
	III. Other ... ..	£0.3936 per 100 kg plus 9.2%	M E	9.2% —
	B. Inactive natural yeasts:			
	I. In tablet, cube or similar form, or in immediate packings of a net capacity of 1 kg or less	£0.2361 per 100 kg plus 5.2%	M E	5.2% —



D. Prepared yoghourt; prepared milk in powder form, for use as infants' food or for dietetic or culinary purposes:						
I. Prepared yoghourt:						
a) In powder form, containing by weight of milkfats:						
1. Less than 1.5% ... ..	F	11.2% 10%	M D E	6% †	C1 C2	5.2% —
2. 1.5% or more ... ..	F	11.2% 10%	M D E	6% †	C1 C2	5.2% —
b) Other, containing by weight of milkfats:						
1. Less than 1.5% ... ..	F	11.2% 10%	M D E	6% †	C1 C2	5.2% —
2. 1.5% or more but less than 4% ... ..	F	11.2% 10%	M D E	6% †	C1 C2	5.2% —
3. 4% or more ... ..	F	11.2% 10%	M D E	6% †	C1 C2	5.2% —
II. Other, containing by weight of milkfats:						
a) Less than 1.5% and containing by weight of milk proteins (nitrogen content × 6.38):						
1. Less than 40% ... ..	F	11.2% 10%	M E	6% —	C1 C2	5.2% —
2. 40% or more but less than 55% ... ..	F	11.2% 10%	M E	6% —	C1 C2	5.2% —
3. 55% or more but less than 70% ... ..	F	11.2% 10%	M E	6% —	C1 C2	5.2% —
4. 70% or more ... ..	F	11.2% 10%	M E	6% —	C1 C2	5.2% —
b) 1.5% or more ... ..	F	11.2% 10%	M E	6% —	C1 C2	5.2% —
E. Cheese fondues ... ..	F	11.2% 10%	M E	6% —	C1 C2	5.2% —



1	2	3	4	5
	bb) 32% or more but less than 45% ...	F S 10.6% 9%	M } D } E } 5.4% †	C1 C2 5.2% —
	cc) 45% or more ...	F S 10.6% 9%	M } D } E } 5.4% 5.2%	C1 C2 5.2% —
	c) Containing 15% or more but less than 30% by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5% by weight of starch	F S 10.6% 9%	M } D } E } 5.4% †	C1 C2 5.2% —
	2. Containing by weight of starch:			
	aa) 5% or more but less than 32% ...	F S 10.6% 9%	M } D } E } 5.4% †	C1 C2 5.2% —
	bb) 32% or more but less than 45% ...	F S 10.6% 9%	M } D } E } 5.4% 5.2%	C1 C2 5.2% —
	cc) 45% or more ...	F S 10.6% 9%	M } D } E } 5.4% 5.2%	C1 C2 5.2% —
	d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5% by weight of starch	F S 10.6% 9%	M } D } E } 5.4% †	C1 C2 5.2% —
	2. Containing by weight of starch:			
	aa) 5% or more but less than 32% ...	F S 10.6% 9%	M } D } E } 5.4% †	C1 C2 5.2% —
	bb) 32% or more ...	F S 10.6% 9%	M } D } E } 5.4% †	C1 C2 5.2% —
	e) Containing 50% or more but less than 85% by weight of sucrose (including invert sugar expressed as sucrose):			
	1. Containing no starch or containing less than 5% by weight of starch	F S 10.6% 9%	M } D } E } 5.4% †	C1 C2 5.2% —



1	2	3	4	5
1. Containing no starch or containing less than 5% by weight of starch		F S 10.6% 9%	M } D } E } 5.4% †	C1 C2 5.2% —
2. Containing by weight of starch:		F S 10.6% 9%	M } D } E }	C1 C2 5.2% —
aa) 5% or more but less than 32% ...		F S 10.6% 9%	M } D } E } 5.4% †	C1 C2 5.2% —
bb) 32% or more ...		F S 10.6% 9%	M } D } E }	C1 C2 5.2% —
d) Containing 30% or more but less than 50% by weight of sucrose (including invert sugar expressed as sucrose):		F S 10.6% 9%	M } D } E }	C1 C2 5.2% —
1. Containing no starch or containing less than 5% by weight of starch		F S 10.6% 9%	M } D } E } 5.4% †	C1 C2 5.2% —
2. Other ...		F S 10.6% 9%	M } D } E }	C1 C2 5.2% —
e) Containing 50% or more by weight of sucrose (including invert sugar expressed as sucrose)		F S 10.6% 9%	M } D } E }	C1 C2 5.2% —
III. Containing 6% or more but less than 12% by weight of milkfats:		F S 10.6% 9%	M } D } E }	C1 C2 5.2% —
a) Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):		F S 10.6% 9%	M } D } E } 5.4% †	C1 C2 5.2% —
1. Containing no starch or containing less than 5% by weight of starch		F S 10.6% 9%	M } D } E }	C1 C2 5.2% —
2. Containing by weight of starch:		F S 10.6% 9%	M } D } E }	C1 C2 5.2% —
aa) 5% or more but less than 32% ...		F S 10.6% 9%	M } D } E } 5.4% †	C1 C2 5.2% —
bb) 32% or more ...		F S 10.6% 9%	M } D } E }	C1 C2 5.2% —
b) Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):		F S 10.6% 9%	M } D } E }	C1 C2 5.2% —





1	2	3	4	5
b)	Containing 5% or more but less than 15% by weight of sucrose (including invert sugar expressed as sucrose):			
I.	Containing no starch or containing less than 5% by weight of starch	F S 10.6% 9%	M D E } 5.4% †	C1 C2 5.2% —
2.	Other ... ..	F S 10.6% 9%	M D E } 5.4% †	C1 C2 5.2% —
c)	Containing 15% or more by weight of sucrose (including invert sugar expressed as sucrose)	F S 10.6% 9%	M D E } 5.4% †	C1 C2 5.2% —
V.	Containing 18% or more but less than 26% by weight of milkfats:			
a)	Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):			
I.	Containing no starch or containing less than 5% by weight of starch	F S 10.6% 9%	M D E } 5.4% †	C1 C2 5.2% —
2.	Other ... ..	F S 10.6% 9%	M D E } 5.4% †	C1 C2 5.2% —
b)	Containing 5% or more by weight of sucrose (including invert sugar expressed as sucrose)	F S 10.6% 9%	M D E } 5.4% †	C1 C2 5.2% —
VI.	Containing 26% or more but less than 45% by weight of milkfats:			
a)	Containing no sucrose or containing less than 5% by weight of sucrose (including invert sugar expressed as sucrose):			
I.	Containing no starch or containing less than 5% by weight of starch	F S 10.6% 9%	M D E } 5.4% †	C1 C2 5.2% —
2.	Other ... ..	F S 10.6% 9%	M D E } 5.4% †	C1 C2 5.2% —
b)	Containing 5% or more but less than 25% by weight of sucrose (including invert sugar expressed as sucrose):			



## Chapter 22

*Beverages, Spirits and Vinegar*

## Notes

1. This Chapter does not cover:
  - (a) Sea water (heading No. 25.01);
  - (b) Distilled and conductivity water and water of similar purity (heading No. 28.58);
  - (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.14);
  - (d) Medicaments of heading No. 30.03; or
  - (e) Perfumery or toilet preparations (Chapter 33).
2. For the purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on tests by Sikes' hydrometer.

## Additional Notes

1. For the purposes of headings Nos. 22.04, 22.05 and 22.06 and subheading 22.07 A.:
  - (a) "actual alcoholic strength" means the number of volumes of alcohol contained in 100 volumes of the product;
  - (b) "potential alcoholic strength" means the number of volumes of alcohol capable of being produced by total fermentation of the sugars contained in 100 volumes of the product;
  - (c) "total alcoholic strength" means the sum of the actual and potential alcoholic strengths;
  - (d) "degree of alcohol" means the actual alcoholic strength.
 Determination of the alcoholic strength must be carried out at 20°C.
2. For the purposes of heading No. 22.04 "grape must in fermentation" means grape must having an actual alcoholic strength less than three fifths of the total alcoholic strength.
3. For the purposes of heading No. 22.05:
  - A. "Sparkling wine" (subheading 22.05 A.) means a product having an actual alcoholic strength of not less than 8.5° [14.8° proof], obtained:
    - either by first or second alcoholic fermentation of fresh grapes, grape must or wine, and releasing, when the container is opened, carbon dioxide derived exclusively from the fermentation,
    - or from wine and releasing, when the container is opened, carbon dioxide derived wholly or partly from the addition of this gas, and having, when kept at a temperature of 20°C in closed containers, an excess pressure of not less than 3 atmospheres.
  - B. "Total dry extract" means the content in grammes per litre of all the substances in the product which, under given physical conditions, do not volatilise. The total dry extract must be determined with the densimeter at 20°C.
  - C. (a) The presence in the products falling within subheading 22.05 C. of the quantities of total dry extract per litre indicated in I., II., III. and IV. below does not affect their classification:
    - I. Products of an alcoholic strength of not more than 13° [22.7° proof]: 90 g or less of total dry extract per litre;
    - II. Products of an alcoholic strength of more than 13° [22.7° proof] but not more than 15° [26.2° proof]: 130 g or less of total dry extract per litre;
    - III. Products of an alcoholic strength of more than 15° [26.2° proof] but not more than 18° [31.5° proof]: 130 g or less of total dry extract per litre;
    - IV. Products of an alcoholic strength of more than 18° [31.5° proof] but not more than 22° [38.4° proof]: 330 g or less of total dry extract per litre.
 Products with a total dry extract exceeding the maximum quantity shown above in each category are to be classified in the next following category, except that if the total dry extract exceeds 330 g per litre the products are to be classified in subheading 22.05 C. V.
    - (b) The above rules do not apply to products with a registered designation of origin falling within subheadings 22.05 C.III.a) and 22.05 C.IV.a).

4. Subheading 22.05 C. shall be taken to include:
- (a) Wine fortified for distillation, that is to say a product:
    - having an actual alcoholic strength of not less than 18° [31.5° proof] but not more than 24° [41.9° proof],
    - obtained exclusively by the addition to wine containing no residual sugar of an unrecified product derived from the distillation of wine and having a maximum actual alcoholic strength of 86° [150.8° proof], and
    - having a maximum volatile acidity of 2.40 g/l, expressed as acetic acid;
  - (b) Liqueur wine (“vin de liqueur”), that is to say a product:
    - having a total alcoholic strength of not less than 17.5° [30.6° proof] and an actual alcoholic strength of not less than 15° [26.2° proof] but not more than 22° [38.4° proof], and
    - obtained from grape must, new wine still in fermentation or wine:
      - by freezing, or
      - by the addition, during or after fermentation, of a product derived from the distillation of wine.
5. For the purposes of subheadings 22.05 C.III(a) and 22.05 C.IV(a), the expression “registered designation of origin” applies only to the following wines: port, Madeira, sherry, Tokay (Aszu and Szamorodni) and Setubal muscatel. Entry under these subheadings is also subject to the production of a certificate of origin recognised by the competent authorities.
6. For the purposes of subheading 22.07 A., the expression “piquette” means the product obtained by the fermentation of untreated grape marc macerated in water or by the extraction of fermented grape marc with water.
7. For the purposes of subheading 22.07 B. I., the following are regarded as “sparkling”:  
fermented beverages in bottles with “mushroom” stoppers held in place by ties or fastenings;  
fermented beverages otherwise put up with an excess pressure of not less than 1.5 atmospheres, measured at a temperature of 20° C.
8. For the purposes of subheading 22.10 A., the expression “wine vinegar” means vinegar obtained exclusively by acetous fermentation of wine and having a total acidity not less than 60 g/l, expressed as acetic acid.

#### Special Notes applying to certain sub-headings only.

References in subheadings to degrees of proof spirit are to be taken to be references to British proof strength.

The expression “light wine” means wine not exceeding 25 degrees or, in the case of British wine and wine admitted to Commonwealth Preference or Irish Republic rates, 27 degrees of proof spirit.

Wine rendered sparkling or effervescent in bond is liable to the same duties as imported sparkling wine. Wine bottled in bond is to be entered for home use as wine not in bottle.

For the purposes of subheading 22.09 C.III., the expression “whisky” means the beverage defined as “whisky” by UK law, and other cereal beverages known outside the UK as “whisky” or “whiskey”.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"* Denmark	(M) (E) (D)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
22.01	<p><b>Waters, including spa waters and aerated waters; ice and snow:</b></p> <p>A. Spa waters, natural or artificial; aerated waters ...</p> <p>B. Other:</p> <p>I. Waters ...</p> <p>II. Other ...</p>	<p>4.6%</p> <p>3%</p> <p>—</p>	<p>M E</p> <p>M E</p> <p>—</p>	<p>3% 1.6%</p> <p>3% —</p> <p>—</p>	<p>C1 C2</p> <p>—</p> <p>—</p>	<p>1.6% —</p> <p>—</p> <p>—</p>
22.02	<p><b>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></p> <p>A. Not containing milk or milkfats ...</p> <p>B. Other, containing by weight of milkfats:</p> <p>I. Less than 0.2% ...</p> <p>II. 0.2% or more but less than 2% ...</p> <p>III. 2% or more ...</p>	<p>12% 10%</p> <p>9.2%</p> <p>9.2%</p> <p>9.2%</p>	<p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p>	<p>6% †</p> <p>6% —</p> <p>6% —</p> <p>6% —</p>	<p>C1 C2</p> <p>—</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p>	<p>6% —</p> <p>—</p> <p>3.2% —</p> <p>3.2% —</p> <p>3.2% —</p>
22.03	<p><b>Beer made from malt:</b></p> <p>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:</p> <p>I. Of 1030° or less ...</p> <p>II. Exceeding 1030° ...</p> <p>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</p>	<p>—</p> <p>—</p> <p>9.6% —</p>	<p>—</p> <p>—</p> <p>M E</p>	<p>—</p> <p>—</p> <p>4%</p>	<p>—</p> <p>—</p> <p>C1 C2</p>	<p>—</p> <p>—</p> <p>9.6% —</p>

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	F S	M } D } E }	C1 C2 16%
22.05	<p>Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol:</p> <p>A. Sparkling wine:</p> <p>I. Light wine ... ..</p> <p>II. Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit ... ..</p> <p>III. Other wine not exceeding 42° of proof spirit ... ..</p> <p>IV. Wine exceeding 42° of proof spirit ... ..</p> <p>B. Wine in bottles with "mushroom" stoppers held in place by ties or fastenings, and wine otherwise put up, with an excess pressure of not less than 1 atmosphere, but less than 3 atmospheres, measured at a temperature of 20° C:</p> <p>I. Light wine ... ..</p> <p>II. Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit ... ..</p> <p>III. Other wine not exceeding 42° of proof spirit ... ..</p> <p>IV. Wine exceeding 42° of proof spirit ... ..</p> <p>C. Other:</p> <p>I. Of an actual alcoholic strength not exceeding 13° [22.7° proof], in containers holding:</p> <p>a) 2 litres or less ... ..</p> <p>b) More than 2 litres:</p> <p>1. Not in bottle ... ..</p> <p>2. In bottle ... ..</p> <p>II. Of an actual alcoholic strength exceeding 13° [22.7° proof] but not exceeding 15° [26.2° proof], in containers holding:</p> <p>a) 2 litres or less:</p> <p>1. Light wine ... ..</p> <p>2. Other wine ... ..</p> <p>b) More than 2 litres:</p> <p>1. Light wine:</p> <p>aa) Not in bottle ... ..</p> <p>bb) In bottle ... ..</p>	22% 10%	6% 22%	16%

1	2	3	4	5
2.	Other wine: aa) Not in bottle ... .. bb) In bottle ... ..	—	—	—
III.	Of an actual alcoholic strength exceeding 15° [26.2° proof] but not exceeding 18° [31.5° proof]:	—	—	—
a)	With a registered designation of origin, in containers holding: 1. 2 litres or less ... .. 2. More than 2 litres: aa) Port, Madeira, sherry and Setubal muscatel: 11. Not in bottle ... .. 22. In bottle ... .. bb) Other: 11. Not in bottle ... .. 22. In bottle ... ..	—	—	—
b)	Other, in containers holding: 1. 2 litres or less: aa) Wine admitted to Commonwealth Preference and Irish Republic rates, not exceeding 27° of proof spirit bb) Wine of the Republic of Ireland exceeding 27° of proof spirit cc) Other ... .. 2. More than 2 litres: aa) Wine admitted to Commonwealth Preference and Irish Republic rates, not exceeding 27° of proof spirit: 11. Not in bottle ... .. 22. In bottle ... .. bb) Wine of the Republic of Ireland exceeding 27° of proof spirit cc) Other: 11. Not in bottle ... .. 22. In bottle ... ..	—	—	—
IV.	Of an actual alcoholic strength exceeding 18° [31.5° proof] but not exceeding 22° [38.4° proof]:	—	—	—
a)	With a registered designation of origin, in containers holding: 1. 2 litres or less ... ..	—	—	—

1	2	3	4	5
22.05 (contd)	<p>C. IV. a) 2. More than 2 litres:</p> <p>aa) Port, Madeira, sherry and Setubal muscatel:</p> <p>11. Not in bottle ... ..</p> <p>22. In bottle ... ..</p> <p>bb) Other:</p> <p>11. Not in bottle ... ..</p> <p>22. In bottle ... ..</p> <p>b) Other:</p> <p>1. Wine of the Republic of Ireland not exceeding 32° of proof spirit</p> <p>2. Other:</p> <p>aa) Not in bottle ... ..</p> <p>bb) In bottle ... ..</p> <p>V. Of an actual alcoholic strength exceeding 22° [38.4° proof], in containers holding:</p> <p>a) 2 litres or less:</p> <p>1. Not exceeding 42° of proof spirit ... ..</p> <p>2. Exceeding 42° of proof spirit ... ..</p> <p>b) More than 2 litres:</p> <p>1. Not exceeding 42° of proof spirit:</p> <p>aa) Not in bottle ... ..</p> <p>bb) In bottle ... ..</p> <p>2. Exceeding 42° of proof spirit:</p> <p>aa) Not in bottle ... ..</p> <p>bb) In bottle ... ..</p>	—	—	—
22.06	<p>Vermouths, and other wines of fresh grapes flavoured with aromatic extracts:</p> <p>A. Of an actual alcoholic strength of 18° [31.5° proof] or less, in containers holding:</p> <p>1. 2 litres or less:</p> <p>a) Light wine:</p> <p>1. Still ... ..</p> <p>2. Other ... ..</p> <p>b) Wine of the Republic of Ireland exceeding 27° of proof spirit:</p> <p>1. Still ... ..</p> <p>2. Other ... ..</p> <p>c) Other wine:</p> <p>1. Still ... ..</p> <p>2. Other ... ..</p>	—	—	—



1	2	3	4	5
A.	II. More than 2 litres:			
a)	Light wine:			
1.	Still:			
aa)	Not in bottle ... ..			
bb)	In bottle ... ..			
2.	Other ... ..			
b)	Wine of the Republic of Ireland exceeding 27° of proof spirit:			
1.	Still ... ..			
2.	Other ... ..			
c)	Other wine:			
1.	Still:			
aa)	Not in bottle ... ..			
bb)	In bottle ... ..			
2.	Other ... ..			
B.	Of an actual alcoholic strength exceeding 18° [31.5° proof] but not exceeding 22° [38.4° proof], in containers holding:			
I.	2 litres or less:			
a)	Wine of the Republic of Ireland not exceeding 32° of proof spirit:			
1.	Still ... ..			
2.	Other ... ..			
b)	Other wine:			
1.	Still ... ..			
2.	Other ... ..			
II.	More than 2 litres:			
a)	Wine of the Republic of Ireland not exceeding 32° of proof spirit:			
1.	Still ... ..			
2.	Other ... ..			
b)	Other wine:			
1.	Still:			
aa)	Not in bottle ... ..			
bb)	In bottle ... ..			
2.	Other ... ..			
C.	Of an actual alcoholic strength exceeding 22° [38.4° proof], in containers holding:			
I.	2 litres or less:			
a)	Wine not exceeding 42° of proof spirit:			
1.	Still ... ..			
2.	Other ... ..			

1	2	3	4	5
22.06 <i>(contd)</i>	<p>C. I. b) Wine exceeding 42° of proof spirit:                      1. Still ... ..                      2. Other ... ..                      II. More than 2 litres:                      a) Wine not exceeding 42° of proof spirit:                      I. Still:                      aa) Not in bottle ... ..                      bb) In bottle ... ..                      Other ... ..                      2. Wine exceeding 42° of proof spirit:                      I. Still:                      aa) Not in bottle ... ..                      bb) In bottle ... ..                      Other ... ..                      2. Other ... ..                      Other fermented beverages (for example, cider, perry and mead):                      A. Piquette:                      I. Not in the bottle ... ..                      II. In bottle ... ..                      B. Other:                      I. Sparkling:                      a) Light wine ... ..                      b) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit ... ..                      c) Other wine not exceeding 42° of proof spirit ... ..                      d) Wine exceeding 42° of proof spirit ... ..                      e) Cider and perry containing no added spirit or spirit derived from the addition of sugar ... ..                      f) Other ... ..                      II. Still, in containers holding:                      a) 2 litres or less:                      I. Beer:                      aa) 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 wort thereof were before fermentation of a gravity:                      11 Of 1030° or less ... ..</p>	<p>— — — — —</p>	<p>— — — — —</p>	<p>— — — — —</p>
22.07	<p>— — — — —</p>	<p>— — — — —</p>	<p>— — — — —</p>	<p>— — — — —</p>
		<p>F 6% plus 0-5455 UA per gal S 10% F 6% plus 0-5455 UA per gal S 10%</p>	<p>M 6% plus 0-5455 UA per gal E 6% plus 0-5455 UA per gal</p>	<p>C1 0-5455 UA per gal C2 C1 0-5455 UA per gal C2</p>

1	2	3	4	5
	<p>22. Exceeding 1030° ... ..</p> <p>bb) 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</p> <p>2. Other:</p> <p>aa) Light wine ... ..</p> <p>bb) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit</p> <p>cc) Other wine not exceeding 42° of proof spirit</p> <p>dd) Wine exceeding 42° of proof spirit</p> <p>ee) Cider and perry containing no added spirit or spirit derived from the addition of sugar</p> <p>ff) Other ... ..</p>	<p>F 0-2182 UA per gal</p> <p>S —</p>	<p>M 0-2182 UA per gal</p> <p>E —</p>	<p>C1 0-2182 UA per gal</p> <p>C2 —</p>
	<p>b) More than 2 litres:</p> <p>1. Beer:</p> <p>aa) 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:</p> <p>11. Of 1030° or less ... ..</p> <p>22. Exceeding 1030° ... ..</p> <p>bb) 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</p> <p>2. Other:</p> <p>aa) Light wine:</p> <p>11. Not in bottle ... ..</p> <p>22. In bottle ... ..</p> <p>bb) Wine of the Republic of Ireland exceeding 27° but not exceeding 32° of proof spirit</p> <p>cc) Other wine not exceeding 42° of proof spirit:</p> <p>11. Not in bottle ... ..</p>	<p>F 6% plus 0-2182 UA per gal</p> <p>S 10% plus 0-2182 UA per gal</p> <p>F 6% plus 0-2182 UA per gal</p> <p>S 10%</p>	<p>M 6% plus 0-2182 UA per gal</p> <p>E 6% plus 0-2182 UA per gal</p>	<p>C1 0-2182 UA per gal</p> <p>C2 —</p>
		<p>F 0-1636 UA per gal</p> <p>S —</p>	<p>M 0-1636 UA per gal</p> <p>E —</p>	<p>C1 0-1636 UA per gal</p> <p>C2 —</p>

1	2	3	4	5
22.07 (cont'd)	B. II. b) 2. cc) In bottle ... dd) Wine exceeding 42° of proof spirit: 11. Not in bottle ... 22. In bottle ... ee) Cider and perry containing no added spirit or spirit derived from the addition of sugar ff) Other ...	F 6% plus 0.1636 UA per gal S 10% F 6% plus 0.1636 UA per gal S 10%	M 6% plus 0.1636 E UA per gal M 6% plus 0.1636 E UA per gal	CI 0.1636 UA per gal C2 CI 0.1636 UA per gal C2
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: A. Denatured spirits (including ethyl alcohol and neutral spirits) of any strength: I. If warehoused 3 years or more ... II. If not warehoused, or warehoused less than 3 years ... B. Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° proof or higher: I. If warehoused 3 years or more ... II. If not warehoused, or warehoused less than 3 years ...	—	—	—
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages: A. Spirits (other than those of heading No. 22.08) in containers holding: I. 2 litres or less: a) If warehoused 3 years or more ... b) If not warehoused, or warehoused less than 3 years ... II. More than 2 litres: a) If warehoused 3 years or more ... b) If not warehoused, or warehoused less than 3 years ... B. Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages: I. Aromatic bitters of an alcoholic strength of 77.2° proof to 86° proof containing from 1.5% to 6% by weight of gentian, spices and various ingredients and from 4% to 10% of sugar, in containers of a capacity of 0.5 litre or less:	—	—	—

1	2	3	4	5
	<p>a) If warehoused 3 years or more ... ..</p> <p>b) If not warehoused, or warehoused less than 3 years ... ..</p> <p>II. Other ... ..</p>	<p>—</p> <p>F 3% plus 10.8% or 1.6592 UA per proof gal, w.i.g. 5%</p> <p>S</p>	<p>—</p> <p>M 3% or 10.8% UA per proof gal, w.i.g.</p> <p>E</p>	<p>—</p> <p>C1 10.8% or 1.6592 UA per proof gal, w.i.g.</p> <p>C2</p>
	<p>C. Spirituous beverages:</p> <p>I. Rum, arrack and tafia, in containers holding:</p> <p>a) 2 litres or less:</p> <p>1. Entered in such a manner as to indicate that the strength is not to be tested:</p> <p>aa) If warehoused 3 years or more ... ..</p> <p>bb) If not warehoused, or warehoused less than 3 years ... ..</p> <p>2. Other:</p> <p>aa) If warehoused 3 years or more:</p> <p>11. Rum ... ..</p> <p>22. Arrack and tafia ... ..</p> <p>bb) If not warehoused, or warehoused less than 3 years:</p> <p>11. Rum ... ..</p> <p>22. Arrack and tafia ... ..</p> <p>b) More than 2 litres:</p> <p>1. In bottle, entered in such a manner as to indicate that the strength is not to be tested:</p> <p>aa) If warehoused 3 years or more ... ..</p> <p>bb) If not warehoused, or warehoused less than 3 years ... ..</p> <p>2. Other:</p> <p>aa) If warehoused 3 years or more:</p> <p>11. Rum ... ..</p> <p>22. Arrack and tafia ... ..</p> <p>bb) If not warehoused, or warehoused less than 3 years:</p> <p>11. Rum ... ..</p> <p>22. Arrack and tafia ... ..</p>	<p>—</p>	<p>—</p>	<p>—</p>
	<p>II. Gin, in containers holding:</p> <p>a) 2 litres or less:</p> <p>1. Entered in such a manner as to indicate that the strength is not to be tested:</p> <p>aa) If warehoused 3 years or more ... ..</p>	<p>—</p>	<p>—</p>	<p>—</p>




1	2	3	4	5
22.09 (cont'd)	C. IV. b) 2. bb) If not warehoused, or warehoused less than 3 years V. Other, in containers holding: a) 2 litres or less: 1. Entered in such a manner as to indicate that the strength is not to be tested: aa) If warehoused 3 years or more ... .. bb) If not warehoused, or warehoused less than 3 years 2. Other: aa) If warehoused 3 years or more ... .. bb) If not warehoused, or warehoused less than 3 years b) More than 2 litres: 1. In bottle, entered in such a manner as to indicate that the strength is not to be tested: aa) If warehoused 3 years or more ... .. bb) If not warehoused, or warehoused less than 3 years 2. Other: aa) If warehoused 3 years or more ... .. bb) If not warehoused, or warehoused less than 3 years	—	—	—
22.10	<b>Vinegar and substitutes for vinegar:</b> A. Wine vinegar, in containers holding: I. 2 litres or less ... .. II. More than 2 litres ... .. B. Other, in containers holding: I. 2 litres or less ... .. II. More than 2 litres ... ..	F 13·8% plus 0·1454 UA per gal S 23% F 13·8% plus 0·1091 UA per gal S 23% F 13·8% plus 0·1454 UA per gal S 23% F 13·8% plus 0·1091 UA per gal S 23%	M 13·8% E 0·1454 UA per gal M 13·8% E 0·1091 UA per gal M 13·8% E 0·1454 UA per gal M 13·8% E 0·1091 UA per gal	C1 0·1454 UA per gal C2 — C1 0·1091 UA per gal C2 — C1 0·1454 UA per gal C2 — C1 0·1091 UA per gal C2 —



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

**Additional Notes**

1. For the purposes of subheadings 23.05 A. and 23.06 A.I., the following expressions shall have the meanings hereby assigned to them:
  - "total alcohol content": the sum of the actual and potential alcohol contents;
  - "actual alcohol content": the number of litres of alcohol contained in 100 kg of the product;
  - "potential alcohol content": the number of litres of alcohol capable of being produced by total fermentation of the sugars contained in 100 kg of the product.
2. For the purposes of subheading 23.07 B., the expression "milk products" means the products falling within headings Nos. 04.01, 04.02, 04.03 and 04.04 and within subheadings 17.02 A. and 17.05 A.

**Special Notes applying to certain sub-headings only.**

The expression "light wine" means wine not exceeding 25 degrees or, in the case of British wine and wine admitted to Commonwealth Preference or Irish Republic rates, 27 degrees of proof spirit.

References in subheadings to degrees of proof spirit are to be taken to be references to British proof strength.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"* Denmark	(M) (E) (D)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves: A. Flours and meals of meat and offals; greaves: I. Flours and meals of meat or offals ... .. II. Other ... .. B. Flours and meals of fish, crustaceans or molluscs: I. Herring meal ... .. II. Other ... ..	6% 6% 0.8% 6.8%	M E M E M E M E	6% 6% — 0.8% 6% 0.8%	— — — — C1 C2 C1 C2	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
23.02	<p><b>Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables:</b></p> <p><b>A. Of cereals:</b></p> <p>I. Of maize or rice:</p> <p>a) With a starch content not exceeding 35% by weight</p> <p>b) Other:</p> <p>1. With a starch content exceeding 35% but not exceeding 45% by weight, and having undergone a denaturing process</p> <p>2. Other ... ..</p> <p>II. Of other cereals:</p> <p>a) Of which the starch content does not exceed 28% by weight, and of which the percentage which passes through a sieve with an aperture of 0.2 mm does not exceed 10% by weight or of which the sieved product has an ash content, calculated on the dry product, of 1.5% or more by weight</p> <p>b) Other ... ..</p>	—	—	—
	<p><b>B. Of leguminous vegetables</b></p>	9.2%	6%	3.2%
			M } D } E }	C1 C2
23.03	<p><b>Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues:</b></p> <p><b>A. Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product:</b></p> <p>I. Exceeding 40% by weight ... ..</p> <p>II. Not exceeding 40% by weight ... ..</p> <p><b>B. Other:</b></p> <p>I. Beet-pulp, bagasse and other waste of sugar manufacture:</p> <p>a) Bagasse ... ..</p> <p>b) Other ... ..</p> <p>II. Other ... ..</p>	6%	6%	—
			M } D } E }	—
			M } D } E }	—
			M } D } E }	6%



1	2	3	4	5
<b>23.06</b> ( <i>cont'd</i> )	<p>A. II. Other:</p> <p>a) Dried apple pomace, unground ... ..</p> <p>b) Dried citrus fruit waste ... ..</p> <p>c) Other ... ..</p>	<p>—</p> <p>6%</p>	<p>—</p> <p>6%</p>	<p>—</p> <p>—</p> <p>—</p>
B. Other...	... ..	6.8%	<p>6%</p> <p>6.8%</p>	<p>—</p> <p>0.8%</p>
<b>23.07</b>	<p><b>Sweetened forage; other preparations of a kind used in animal feeding:</b></p> <p>A. Fish or marine mammal solubles:</p> <p>I. Fish solubles ... ..</p> <p>II. Marine mammal solubles ... ..</p>	<p>8.4%</p> <p>8.4%</p>	<p>6%</p> <p>2.4%</p> <p>6%</p> <p>8.4%</p>	<p>—</p> <p>2.4%</p> <p>—</p> <p>2.4%</p>
B. Other, containing starch, glucose or glucose syrup falling within subheadings 17.02 B, and 17.05 B., or milk products:	<p>I. Containing starch or glucose or glucose syrup:</p> <p>a) Containing no starch or containing 10% or less by weight of starch:</p> <p>1. Containing no milk products or containing less than 10% by weight of such products</p> <p>2. Containing 10% or more but less than 50% by weight of milk products</p> <p>3. Containing 50% or more but less than 75% by weight of milk products</p> <p>4. Containing 75% or more by weight of milk products</p> <p>b) Containing more than 10% but not more than 30% by weight of starch:</p> <p>1. Containing no milk products or containing less than 10% by weight of such products</p> <p>2. Containing 10% or more but less than 50% by weight of milk products</p> <p>3. Containing 50% or more by weight of milk products</p> <p>c) Containing more than 30% by weight of starch:</p> <p>1. Containing no milk products or containing less than 10% by weight of such products</p>	<p>—</p> <p>—</p> <p>—</p> <p>—</p>	<p>—</p> <p>—</p> <p>—</p> <p>—</p>	<p>—</p> <p>—</p> <p>—</p> <p>—</p>

1	2	3	4	5
	2. Containing 10% or more but less than 50% by weight of milk products	—	—	—
	3. Containing 50% or more by weight of milk products	—	—	—
	II. Containing no starch, glucose or glucose syrup, but containing milk products:			
	a) Containing not more than 50% by weight of milk products:			
	1. Vitamin supplements:			
	aa) Where the vitamin content consists of natural vitamin concentrates			
	bb) Other ... ..			
	2. Other ... ..			
	b) Other ... ..			
	C. Other:			
	I. Vitamin supplements:			
	a) Where the vitamin content consists of natural vitamin concentrates	F S	M } D } E } M } D } E }	6% — 6% —
	b) Other ... ..	F S	3% 9% 3% or 13.2% of the value of the vitamin content (other than natural vitamin concentrates), w.i.g. E 3% or 13.2% of the value of the vitamin content (other than natural vitamin concentrates), w.i.g. E 3% or 13.2% of the value of the vitamin content (other than natural vitamin concentrates), w.i.g., plus 6% E 5% or 22% of the value of the vitamin content (other than natural vitamin concentrates), w.i.g. E 3% or 13.2% of the value of the vitamin content (other than natural vitamin concentrates), w.i.g., plus 6% E 6% E 6% E 12%	6% — 6% —
	II. Liquefied herring wholly of herring apart from preserving and liquefying ingredients	S		
	III. Other ... ..	F S F S	M } E } M } D } E }	6% — 6% —

Chapter 24  
Tobacco

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5	5	
24.01	<p><b>Unmanufactured tobacco; tobacco refuse:</b></p> <p>A. Tobacco of the value, per package, not less than 280 UA per 100 kg net weight:</p> <p>I. Containing 10% or more by weight of moisture:</p> <p>a) Of a value not more than 466 UA per 100 kg ...</p> <p>b) Other ...</p> <p>II. Containing less than 10% by weight of moisture:</p> <p>a) Of a value not more than 466 UA per 100 kg ...</p> <p>b) Other ...</p> <p>B. Other:</p> <p>I. Containing 10% or more by weight of moisture:</p> <p>a) Of a value less than 121.8 UA per 100 kg ...</p> <p>b) Of a value of 121.8 UA or more per 100 kg but less than 143.4 UA per 100 kg ...</p> <p>c) Of a value of 143.4 UA or more per 100 kg ...</p> <p>II. Containing less than 10% by weight of moisture:</p> <p>a) Of a value less than 121.8 UA per 100 kg ...</p> <p>b) Of a value of 121.8 UA or more per 100 kg but less than 143.4 UA per 100 kg ...</p> <p>c) Of a value of 143.4 UA or more per 100 kg ...</p>	---	---	---	---	
24.02	<p><b>Manufactured tobacco; tobacco extracts and essences:</b></p> <p>A. Cigarettes ...</p> <p>B. Cigars ...</p> <p>C. Smoking tobacco:</p> <p>I. Cavendish or negrohead:</p> <p>a) Manufactured in bond ...</p> <p>b) Other ...</p>	---	---	---	---	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
	II. Other ... .. D. Chewing tobacco and snuff:	—	—	—
	I. Chewing tobacco .. .. II. Snuff .. ..	—	—	—
	E. Other, including agglomerated tobacco in the form of sheets or strip:	—	—	—
	I. Snuff work (including tobacco dust or powder and ground tobacco)	—	—	—
	II. Other manufactured tobacco	—	—	—
	III. 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 (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.
2. This Chapter does not cover:
  - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02);
  - (b) Ferrous earth colours containing 70% or more by weight of combined iron evaluated as  $Fe_2O_3$  (heading No. 28.23);
  - (c) Medicaments and other products of Chapter 30;
  - (d) Perfumery, cosmetics or toilet preparations of heading No. 33.06;
  - (e) Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03);
  - (f) Precious or semi-precious stones (heading No. 71.02);
  - (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01); or
  - (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).



Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States" (S)	(F) (S)	"Community" (M) "EFTA" (E)	"Non-associable CPA" (C1) "Associable CPA" (C2)	
1	2	3	4	5		
25.01	<p><b>Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water:</b></p> <p>A. Common salt (including rock salt, sea salt and table salt) and pure sodium chloride, whether or not in aqueous solution:</p> <p>I. For chemical transformation (separation of Na from Cl) for the manufacture of other products:</p> <p>a) Fishery salt, being salt in coarse crystals of a kind used for curing fish</p> <p>b) Other ... ..</p> <p>II. Other:</p> <p>a) Denatured or for industrial uses (including refining) other than the preservation or preparation of food-stuffs for human consumption:</p> <p>1. Fishery salt, being salt in coarse crystals of a kind used for curing fish</p> <p>2. Other ... ..</p> <p>b) Other:</p> <p>1. Fishery salt, being salt in coarse crystals of a kind used for curing fish</p> <p>2. Other ... ..</p> <p>B. Salt liquors; sea water ... ..</p>	<p>F 0.40 UA per t</p> <p>S —</p> <p>F 3% plus 0.40 UA per t</p> <p>S 5%</p> <p>F 1.00 UA per t</p> <p>S —</p> <p>F 3% plus 1.00 UA per t</p> <p>S 5%</p> <p>F 3.20 UA per t</p> <p>S —</p> <p>F 3% plus 3.20 UA per t</p> <p>S 5%</p> <p>3%</p>	<p>—</p> <p>3%</p> <p>—</p> <p>—</p> <p>—</p> <p>3%</p> <p>—</p> <p>—</p> <p>3%</p> <p>—</p> <p>3%</p>	<p>C1 0.40 UA per t</p> <p>C2 —</p> <p>C1 0.40 UA per t</p> <p>C2 —</p> <p>C1 1.00 UA per t</p> <p>C2 —</p> <p>C1 1.00 UA per t</p> <p>C2 —</p> <p>C1 3.20 UA per t</p> <p>C2 —</p> <p>C1 3.20 UA per t</p> <p>C2 —</p> <p>C1 3.20 UA per t</p> <p>C2 —</p> <p>3%</p> <p>3%</p>		

\*See note preceding Chapter I in this Schedule.

1	2	3	4	5
25.02	Unroasted iron pyrites ... ..	—	—	—
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur: A. Crude ... .. B. Other ... ..	— 1.6% —	— — —	— 1.6% —
25.04	Natural graphite: A. Flake graphite containing not less than 83% by weight of carbon and of which not more than 15% 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 cm and a capacity of 100 cc is filled by funnelling the graphite through a circular orifice of 13 mm diameter placed centrally 63 mm above the top of the container, the contents of the container will have a density of less than 60 g per 100 cm <sup>3</sup> . B. Other... ..	F S — 6% 3%	— — — 6% 3%	— — — — —
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01	—	—	—
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing: A. Quartz, ground or powdered; quartzite ... .. B. Other... ..	— 3% —	— 3% —	— — —
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: A. Atapulgitic clay of which not more than 0.1% 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... ..	— 2.4% —	— — 2.4%	— — —
25.08	Chalk: A. Whiting ... .. B. Other... ..	6% 3%	6% 3%	— —

1	2	3	4	5	
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides: A. Earth colours: I. Not calcined or mixed ... .. II. Other ... .. B. Natural micaceous iron oxides ... ..	3.4% 4.4% 3.8% —	M E M E M E	3% — 3% — 3% —	0.4% — 1.4% — 0.8% —
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	—	—	—	—
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide: A. Barium sulphate ... .. B. Barium carbonate, whether or not calcined ... ..	3% 3.4%	M E M E	3% — 3% —	— — 0.4% —
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% by weight of moisture B. Other... ..	— 2.4%	M E	— 2.4% —	— — —
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated: A. Crude or in irregularly-shaped pieces: I. Emery, not crushed, ground, powdered or graded; garnet II. Other ... .. B. Other: I. Garnet ... .. II. Other ... ..	— 3% 0.4% — 3.4%	M E F S M E	— 3% — — 3% —	— — 0.4% — 0.4% —

1	2	3	4	5
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	3%	M E 3% —	—
25.15	Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing: A. Crude; roughly split or roughly squared; not further worked than squared by sawing or splitting, of a thickness exceeding 25 cm B. Not further worked than squared by sawing or splitting, of a thickness not exceeding 25 cm: I. Alabaster ... .. II. Other ... ..	3%  3% 5.4% 5%	M E 3% —  M E 3% —  M E 3% — M E 3% —	—  —  — 2.4% —  CI C2 —
25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing: A. Crude; roughly split or roughly squared; not further worked than squared by sawing or splitting, of a thickness exceeding 25 cm: I. Granite, sawn: a) Sawn on three or more sides ... .. b) Other ... .. II. Other ... .. B. Not further worked than squared by sawing or splitting, of a thickness not exceeding 25 cm: I. Granite, porphyry, syenite, lava, basalt, gneiss, trachyte and other similar hard rocks; sandstone: a) Granite, sawn: I. Sawn on three or more sides: aa) Pieces of a volume not exceeding 500 cm <sup>3</sup>	15% 6% 3%  1.4% —	M E 15% — M E 6% — M E 3% —  F S 1.4% —	—  —  —  —  CI C2 1.4% —

1	2	3	4	5
	bb) Other ... .. 2. Other ... .. b) Other ... ..	16.4% 7.4% 4.4%	15% 6% 3%	1.4% 1.4% 1.4%
	II. Other monumental and building stone: a) Calcareous stone of an apparent specific gravity of less than 2.5 b) Other ... ..	4.2% 3%	3% 3%	1.2% —
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarrad 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: A. Flint, not crushed, ground or powdered; chippings of calcareous stones falling within heading No. 25.15 or 25.16 and chippings of serpentine B. Other... ..	— 3%	— 3%	— —
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarrad dolomite): A. Crude dolomite ... .. B. Calcined dolomite: I. Calcined dolomite which, on boiling with 2N hydrochloric acid, yields not more than 0.3% by weight of insoluble residue II. Other ... .. C. Agglomerated dolomite ... ..	3% 0.8% 3.8% 4%	3% — 3% 3%	— 0.8% 0.8% 1%

1	2	3	4	5
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide: A. Dead-burned ... .. B. Other... ..	3%	M E	—
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	3%	M E	—
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	3%	M E	—
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	4.4%	M E	1.4% —
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker	4.6%	M E	1.6% —
25.24	Asbestos ... ..	6%	M E	—
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	3%	M E	—
25.26	Mica, including splittings; mica waste: A. Blocks, films and splittings ... .. B. Other... ..	3%	M E	—
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc: A. Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing B. Natural steatite, crushed or powdered: I. Talc in immediate packings of a net capacity of 1 kg or less II. Other ... ..	1.6% — 0.4% —	— — — —	— — — —
				C1 C2 C1 C2
				F S F S

1	2	3	4	5
25.28	Natural cryolite and natural chiolite ...	—	—	—
25.29	Natural arsenic sulphides ...	2.4%	M E 2.4%	—
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H <sub>3</sub> BO <sub>3</sub> calculated on the dry weight	—	—	—
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar: A. Fluorspar ...	4%	M E 3%	1% C1 C2
	B. Other: I. Felspar: a) Ground or powdered ...	1.5%	M E 1.5%	—
	b) Other ...	—	—	—
	II. Other ...	3%	M E 3%	—
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery: A. Siliceous fossil meals and similar siliceous earths, not bagged or otherwise packed, containing not less than 35% 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%, and not more than 95% by weight of rare earth compounds calculated as rare earth oxides D. Mineral substances containing not less than 20% by weight of talc and not less than 25% by weight and not more than 65% by weight of tremolite E. Other...	—	—	—
		3%	M E 3%	—

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, lemeis and other waste and scrap, of precious metal (heading No. 71.11); or
  - (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.50 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
		3		4		5
1	2					
26.01	<b>Metallic ores and concentrates and roasted iron pyrites:</b> A. Iron ores and concentrates and roasted iron pyrites: I. Roasted iron pyrites ... .. II. Other (ECSC) ... .. B. Manganese ores and concentrates, including manganese iron ores and concentrates with a manganese content of 20% or more by weight (ECSC)					

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
C. Uranium ores and concentrates: I. Uranium ores and pitchblende, and concentrates thereof, with a uranium content of more than 5% by weight (EURATOM)		—	—	—
II. Other ... ..		—	—	—
D. Thorium ores and concentrates: I. Monazite; urano-thorianite and other thorium ores and concentrates, with a thorium content of more than 20% by weight (EURATOM)		—	—	—
II. Other ... ..		—	—	—
E. Other ores and concentrates		—	—	—
Slag, dross, scalings and similar waste from the manufacture of iron or steel:		—	—	—
A. Blast furnace dust (ECSC)		—	—	—
B. Other...		—	—	—
Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds		—	—	—
Other slag and ash, including kelp		—	—	—
26.02				
26.03				
26.04				

## Chapter 27

*Mineral Fuels, Mineral Oils and Products of their Distillation, Bituminous Substances, Mineral Waxes*

## Notes

1. This Chapter does not cover:
  - (a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27.11;
  - (b) Medicaments falling within heading No. 30.03; or
  - (c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07.
2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by any other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.
3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils, as well as those consisting of mixed unsaturated hydrocarbons, obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.
4. Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

## Additional Notes (a)

1. For the purposes of heading No. 27.10:
  - A. "Light oils" (subheading 27.10 A.) means oils and preparations of which 90% or more by volume (including losses) distils at 210°C (ASTM D 86 method);
  - B. "Special spirits" (subheading 27.10 A.III.a) means light oils as defined in paragraph A. above, with a difference of not more than 60°C between the temperatures at which 5% and 90% (including losses) distil by volume;
  - C. "White spirit" (subheading 27.10 A.III.a1.) means special spirits as defined in paragraph B. above with a flash-point higher than 21°C by the Abel-Pensky method (b);
  - D. "Medium oils" (subheading 27.10 B.) means oils and preparations of which less than 90% by volume (including losses) distils at 210°C and 65% or more by volume (including losses) distils at 250°C (ASTM D 86 method);
  - E. "Kerosene" (subheading 27.10 B.III.a) means medium oils as defined in paragraph D. above with a flash-point higher than 21°C by the Abel-Pensky method (b);
  - F. "Heavy oils" (subheading 27.10 C.) means oils and preparations of which less than 65% by volume (including losses) distils at 250°C by the ASTM D 86 method or of which the distillation percentage at 250°C cannot be determined by that method;
  - G. "Gas oils" (subheading 27.10 C.1.) means heavy oils as defined in paragraph F. above of which 85% or more by volume (including losses) distils at 350°C (ASTM D 86 method)

- (a) The term "ASTM method" means the methods laid down by the American Society for Testing Materials and published in December, 1962 in the 39th edition of standard definitions and specifications for petroleum and lubricating products;
- (b) The term "Abel-Pensky method" means method DIN (Deutsche Industrienormen) 51755 published in October, 1963 by the DNA (Deutsche Normenausschuss), Berlin 15.

- H. "Fuel oils" (subheading 27.10 C.II.) means heavy oils as defined in paragraph F. above (other than gas oils as defined in paragraph G. above) which, for a corresponding diluted colour C, have a viscosity V:
- not exceeding that shown in line I of the following table when the sulphated residue content is less than 1% by the ASTM D 874 method and the saponification index is less than 4 by the ASTM D 939 method;
  - not less than that shown in line II when the pour point is not less than 10°C by the ASTM D 97 method;
  - exceeding that shown in line I but not exceeding that shown in line II when 25% or more by volume distils at 300°C by the ASTM D 86 method or, if less than 25% by volume distils at 300°C, when the pour point is higher than 10°C below zero by the ASTM D 97 method.

Diluted colour C/Viscosity V concordance table

Colour C	0	0.5	1	1.5	2	2.5	3	3.5	4	4.5	5	5.5	6	6.5	7	7.5 and above	
	Viscosity	I	4	4	4	5.4	9	15.1	25.3	42.4	71.1	119	200	335	562	943	1580
V	II	7	7	7	7	9	15.1	25.3	42.4	71.1	119	200	335	562	943	1580	2650

The term "Viscosity V" means the kinematic viscosity at 50°C expressed in centistokes by the ASTM D 455 method. The term "Diluted colour C" means the colour of a product, as determined by the ASTM D 1500 method, after one part of such product has been mixed with 99 parts by volume of carbon tetrachloride. The colour must be determined immediately after dilution. This subheading covers only fuel oils of natural colour. Subheading 27.10 C.II. does not cover heavy oils defined in paragraph F. above for which it is not possible to determine the distillation percentage at 250°C by the ASTM D 86 method (zero shall be deemed to be a percentage); the kinematic viscosity at 50°C by the ASTM D 445 method; or the diluted colour C by the ASTM D 1500 method. Such products fall within subheading 27.10 C.III.

2. For the purposes of heading No. 27.11, the expressions "commercial propane" and "commercial butane" (subheading 27.11 B.I.) shall be taken to apply to products with a relative vapour pressure in the liquid state and at 37.8°C of not more than 25 kg/cm<sup>2</sup>, or 24.5 bars, by the ASTM D 1267 method.
3. For the purposes of heading No. 27.12, the expression "crude petroleum jelly" (subheading 27.12 A.) shall be taken to apply to petroleum jelly of a natural colour higher than 4.5 by the ASTM D 1500 method.
4. For the purposes of subheading 27.13 B.I., the term "crude" shall be taken to apply to products:
  - (a) with an oil content of 3.5 or higher by the ASTM D 721 method, if their viscosity at 100°C is lower than 9 centistokes by the ASTM D 445 method; or
  - (b) of a natural colour higher than 3 by the ASTM D 1500 method, if their viscosity at 100°C is 9 centistokes or higher by the ASTM D 445 method.
5. For the purposes of headings Nos. 27.10, 27.11 and 27.12 and subheading 27.13 B., the term "specific process" shall be taken to apply to the following operations:
  - (a) vacuum distillation;
  - (b) re-distillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;

- (h) *alkylation*;  
 (i) *isomerisation*;  
 (j) *(in respect of products of subheading 27.10 C. only) desulphurisation with hydrogen resulting in a reduction of at least 85% of the sulphur content of the products processed (ASTM D 1266 method)*;  
 (k) *(in respect of products of heading 27.10 only) deparaffining by a process other than filtering*;  
 (l) *(in respect of products of subheading 27.10 C. only) treatment with hydrogen at a pressure of more than 20 atmospheres and a temperature of more than 250 C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of subheading 27.10 C.III. (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process*;  
 (m) *(in respect of products of subheading 27.10 C.II. only) atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300 C by the ASTM D 86 method. If 30% or more by volume, including losses, of such products distils at 300 C by the ASTM D 86 method, the quantities of products which may be obtained during the atmospheric distillation and which fall within subheadings 27.10 A. and 27.10 B. shall be dutiable at the same rates as those provided for under subheading 27.10 C.II.c) according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to those products so obtained which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or chemical transformation by a process not being a specific process*;  
 (n) *(in respect of products of subheading 27.10 C.III. only) treatment by means of a high-frequency electrical brush-discharge*.  
 (o) *Should any preparatory treatment prior to the above-mentioned treatments be necessary by reason of technical requirements, the customs exemption shall apply only to the quantities of the products intended for and actually subjected to such above-mentioned treatments; any waste products arising during preparatory treatment shall also be exempt from customs duty.*
6. *The quantities of products which may be obtained during chemical transformation, or during preparatory treatment which may be necessary by reason of technical requirement, and which fall within headings or subheadings Nos. 27.07 B.1, 27.10, 27.11, 27.12, 27.13 B., 27.14 C., 29.01 A.1., 29.01 B.II.a) and 29.01 D.1.a) shall be dutiable at the same rates as those provided for in respect of products "for other purposes", according to the kind and value of the products used and on the net weight of the products obtained. This rule shall not apply to such products falling within headings or subheadings Nos. 27.10, 27.11, 27.12 and 27.13 B. which, within a period of six months and subject to such other conditions as may be determined by the competent authorities, are to undergo a specific process or further chemical transformation.*
7. *Subheading 27.10 C.III.c) covers oils to be mixed by the importer with other oils, with the products of heading No. 38.14 or with thickeners in order to produce oils, greases or lubricating preparations, in enterprises which, because of the plant with which they are equipped, cannot claim exemption from customs duty under the terms of Additional Notes 5. and 6. above relating to heading No. 27.10, and which process such oils for resale in plants equipped with all the following:*  
 — *at least two storage tanks for the basic oils in bulk;*  
 — *at least one mixing tank, with power-driven mixing equipment, with or without heating equipment, and with provision for the incorporation of additives;*  
 — *and*  
 — *packaging equipment.*
- 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 as a lubricant.
- (b) "Light oil" means hydrocarbon oil of which not less than 90% by volume distils at a temperature not exceeding 210°C, or which gives off an inflammable vapour at a temperature of less than 23°C when tested in the manner prescribed by the Acts relating to petroleum.
- (c) Except as provided in paragraph (a) of this Note, references to hydrocarbon oil do not include mixtures or combinations of such oil with other substances.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5	5	
27.01	<b>Coal; briquettes, ovoids and similar solid fuels manufactured from coal:</b> A. Coal (ECSC) B. Other (ECSC)	— —	— —	— —	— —	— —
27.02	<b>Lignite, whether or not agglomerated:</b> A. Lignite (ECSC) B. Agglomerated lignite (ECSC)	— —	— —	— —	— —	— —
27.03	<b>Peat (including peat litter), whether or not agglomerated:</b> A. Peat ... B. Agglomerated peat ...	4.8% 5.4%	M E M E	4.8% 4.8%	— —	— 0.6% —
27.04	<b>Coke and semi-coke of coal, of lignite or of peat:</b> A. Of coal: I. For the manufacture of electrodes II. Other (ECSC) B. Of lignite (ECSC) C. Other...	F S — — — — F S	0.6% — — — — — 0.6% —	— — — — — — — —	— — — — — — — —	— — — — — — 0.6% —

\* See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
27.05	Retort carbon ... ..	3%	M E 2.4%	C1 C2 0.6%
27.05 (bis)	Coal gas, water gas, producer gas and similar gases... ..	2.4%	M E 2.4%	—
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 ... ..	—	M E 2.4%	—
	B. Other... ..	2.4%	M E 2.4%	—
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2. to this Chapter:			
	A. Crude oils:			
	I. Crude light oils of which 90% or more by volume distills at temperatures of up to 200°C:			
	a) Hydrocarbon oil ... ..	—	M E 3%	C1 C2 1.6%
	b) Other ... ..	4.6%	M E 3%	—
	II. Other:			
	a) Hydrocarbon oil ... ..	—	M E 3.4%	C1 C2 0.4%
	b) Other ... ..	3.4%	M E 3%	—
	B. Benzole, toluole, xylene, solvent naphtha (heavy benzole); similar products as defined in Note 2. to this Chapter, of which more than 65% by volume distills at temperatures of up to 250°C (including mixtures of petroleum spirit and benzole); sulphuretted crude light oil toppings:			
	I. For use as power or heating fuels ... ..	—	—	—
	II. For other purposes:			
	a) Hydrocarbon oil ... ..	—	M E 3%	—
	b) Other ... ..	3%	M E 3%	—
	C. Basic products ... ..	4.2%	M E 3%	C1 C2 1.2%
	D. Phenols, cresols and xylenols ... ..	4%	M E 3%	C1 C2 1%
	E. Naphthalene ... ..	3%	M E 3%	—
	F. Anthracene ... ..	—	—	—

1	2	3	4	5
G. Other: I. For the manufacture of the products of heading No. 28.03: a) Hydrocarbon oil ... .. b) Other ... .. II. Other: a) Hydrocarbon oil ... .. b) Other ... ..				
27.08 Pitch and pitch coke, obtained from coal tar or from other mineral tars		3%	M E 3%	1.4%
27.09 Petroleum oils and oils obtained from bituminous minerals, crude: A. Solid and semi-solid petroleum oils ... .. B. Other... ..		4.4% 3%	M E M E 3%	C1 C2
27.10 Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing not less than 70% by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations: A. Light oils: I. For undergoing a specific process ... .. II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 A.I. III. For other purposes: a) Special spirits: 1. White spirit ... .. 2. Other ... .. b) Other ... .. B. Medium oils: I. For undergoing a specific process: a) Hydrocarbon oil ... .. b) Other: 1. Containing "light oil" as defined in Special Note (b) to this Chapter		1.8%, in addition to any hydrocarbon oil duty	M E 1.8%, in addition to any hydrocarbon oil duty	





1	2	3	4	5
	<p>c) For other purposes:</p> <p>1. Hydrocarbon oil ... ..</p> <p>2. Other ... ..</p>	<p>4-4%</p>	<p>M 3%</p> <p>E</p>	<p>1-4%</p>
	<p>II. Fuel oils:</p> <p>a) For undergoing a specific process:</p> <p>1. Hydrocarbon oil ... ..</p> <p>2. Other ... ..</p>	<p>3%</p>	<p>M 3%</p> <p>E</p>	<p>—</p>
	<p>b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C. II.a):</p> <p>1. Hydrocarbon oil ... ..</p> <p>2. Other ... ..</p>	<p>3%</p>	<p>M 3%</p> <p>E</p>	<p>—</p>
	<p>c) For other purposes:</p> <p>1. Hydrocarbon oil ... ..</p> <p>2. Other ... ..</p>	<p>4-4%</p>	<p>M 3%</p> <p>E</p>	<p>1-4%</p>
	<p>III. Lubricating oils; other oils:</p> <p>a) For undergoing a specific process:</p> <p>1. Hydrocarbon oil ... ..</p> <p>2. Other:</p> <p>aa) Containing "light oil" as defined in Special Note (b) to this Chapter</p> <p>bb) Other ... ..</p>	<p>1-8%, in addition to any hydrocarbon oil duty</p> <p>3%</p>	<p>M 1-8%, in addition to any hydrocarbon oil duty</p> <p>E 3%</p> <p>M</p> <p>E</p>	<p>—</p>
	<p>b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.10 C.III.a):</p> <p>1. Hydrocarbon oil ... ..</p> <p>2. Other:</p> <p>aa) Containing "light oil" as defined in Special Note (b) to this Chapter</p>	<p>1-8%, in addition to any hydrocarbon oil duty</p>	<p>M 1-8%, in addition to any hydrocarbon oil duty</p> <p>E</p>	<p>—</p>

I	2	3	4	5
27.10 (contd)	C. III. b) 2.    bb) Other ... .. c) To be mixed in accordance with the terms of Additional Note 7, to this Chapter: 1. Hydrocarbon oil ... .. 2. Other: aa) Containing "light oil" as defined in Special Note (h) to this Chapter bb) Other ... ..	3%  F 3.4% in addition to any hydrocarbon oil duty S 3% in addition to any hydrocarbon oil duty 4.6%	M 3% E  M 1.8% in addition to any hydrocarbon oil duty E	—  C1 1.6% in addition to any hydrocarbon oil duty C2  C1 1.6% C2  C1 2.4% in addition to any hydrocarbon oil duty C2  C1 2.4% C2
27.11	<b>Petroleum gases and other gaseous hydrocarbons:</b> A. Propane of a purity not less than 99%: I. For use as power or heating fuel ... .. II. For other purposes ... .. B. Other: I. Commercial propane and commercial butane: a) For undergoing a specific process: I. Propane of a purity not less than 95% ... ..	F 4.2% in addition to any hydrocarbon oil duty S 3% in addition to any hydrocarbon oil duty F 5.4% S 5%  F 11.8% S 8% 4.8%  4.8%	M 3% E  M 1.8% in addition to any hydrocarbon oil duty E  M 3% E  M 4.8% E M 4.8% E  M 4.8% E	—  C1 2.4% in addition to any hydrocarbon oil duty C2  C1 2.4% C2  C1 7% C2  C1 4.8% C2  M 4.8% E

I	2	3	4	5
	2. Other ... ..	3%	M E 3%	—
	b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.11 B.I.a):			
	1. Propane of a purity not less than 95%	4.8%	M E 4.8%	—
	2. Other ... ..	3%	M E 3%	—
	c) For other purposes:			
	1. Propane of a purity not less than 95%	5.4%	M E 4.8%	0.6%
	2. Other ... ..	3.6%	M E 3%	0.6%
	II. Other:			
	a) In gaseous form:			
	1. Methane ... ..	4.8%	M E 4.8%	—
	2. Ethylene of a purity not less than 90%	13.8%	M E 13.8%	—
	3. Propylene of a purity not less than 90%	3%	M E 3%	—
	4. Other ... ..		M E 3%	—
	b) Other:			
	1. Methane ... ..	4.8%	M E 4.8%	—
	2. Ethylene of a purity not less than 90%	13.8%	M E 13.8%	—
	3. Propylene of a purity not less than 90%	3%	M E 3%	—
	4. Other ... ..		M E 3%	—
	<b>Petroleum jelly:</b>			
	A. Crude:			
	I. For undergoing a specific process:			
	a) Hydrocarbon oil ... ..	3%	M E 3%	—
	b) Other ... ..		M E 3%	—
	II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.12 A.I.:			

27.12

Petroleum jelly:

A. Crude:

I. For undergoing a specific process:

a) Hydrocarbon oil

b) Other

II. For undergoing chemical transformation by a process other than those specified in respect of subheading 27.12 A.I.:

1	2	3	4	5
27.12 (contd)	A. II. a) Hydrocarbon oil ... .. b) Other ... ..	3% —	M E 3% —	— —
	III. For other purposes: a) Hydrocarbon oil ... .. b) Other ... ..	3.8% —	M E 3% —	— 0.8% —
	B. Other: I. Hydrocarbon oil ... .. II. Other ... ..	5.8% 5% —	M E 3% —	— 2.8% —
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured: A. Ozokerite, lignite wax or peat wax: I. Crude: a) Lignite (montan) wax ... .. b) Other ... .. II. Other: a) Lignite (montan) wax ... .. b) Other ... ..	— — 0.6% 3.6% — 2% 5% —	— — F S — M E 3% — — M E 3% —	— — 0.6% 0.6% — 2% 2% —
	B. Other: I. Crude: a) For undergoing a specific process: 1. Petroleum waxes containing not less than 10% by weight of oil when determined by the Institute of Petroleum Method No. 158/69 2. Paraffin wax and micro-crystalline wax ... .. 3. Other ... .. b) For undergoing chemical transformation by a process other than those specified in respect of subheading 27.13 B.I.a): 1. Petroleum waxes containing not less than 10% by weight of oil when determined by the Institute of Petroleum Method No. 158/69 2. Paraffin wax and micro-crystalline wax ... ..	— 6% 3% — — 6% —	— M E 6% — M E 3% — — M E 6% —	— — — — — 6% —

1	2	3	4	5
	3. Other ... ..	3%	M E	—
	c) For other purposes:			
	1. Petroleum waxes containing not less than 10% by weight of oil when determined by the Institute of Petroleum Method No. 158/69	0.8% —	—	0.8% —
	2. Paraffin wax and micro-crystalline wax ... ..	6.8% 3.8%	M E M E	0.8% — 0.8% —
	3. Other ... ..	—	—	—
	II. Other:			
	a) Petroleum waxes containing not less than 10% by weight of oil when determined by the Institute of Petroleum Method No. 158/69	2.4% —	—	2.4% —
	b) Paraffin wax and micro-crystalline wax ... ..	8.4% 5.4% 5%	M E M E	2.4% — 2.4% —
	c) Other ... ..	—	—	—
27.14	<b>Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals:</b>			
	A. Petroleum bitumen:			
	I. Hydrocarbon oil ... ..	—	—	—
	II. Other ... ..	3%	M E	—
	B. Petroleum coke:			
	I. Calcined, not containing by weight more than 0.8% of ash, 0.01% of manganese, 0.02% of nickel or of vanadium, one part per million of boron or 50 parts per million of titanium	—	—	—
	II. Other ... ..	3%	M E	—
	C. Other:			
	I. For the manufacture of the products of heading No. 28.03:			
	a) Hydrocarbon oil ... ..	—	—	—
	b) Other ... ..	3%	M E	—
	II. Other:			
	a) Hydrocarbon oil ... ..	—	—	—
	b) Other ... ..	3.8%	M E	0.8% —

1	2	3	4	5
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands	3%	M E 3% —	—
27.16	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs):			
	A. Bituminous mastics:			
	I. Hydrocarbon oil ...	4.2%	M E 3% —	1.2% —
	II. Other ...			
	B. Other:			
	I. Hydrocarbon oil ...	3.4%	M E 3% —	0.4% —
	II. Other ...			
27.17	Electric current ...	—	—	—

## 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% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).

3. This Chapter does not cover:
- (a) Sodium chloride or other mineral products falling within Section V;
  - (b) Organo-inorganic compounds other than those mentioned in Note 2, above;
  - (c) Products mentioned in Note 1., 2., 3. or 4. of Chapter 31;
  - (d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07;
  - (e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19;
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and precious metals falling within Chapter 71;
  - (g) The metals, whether or not chemically pure, falling within any heading of Section XV; or
  - (h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90.01).
4. Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No. 28.13.
5. Headings Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic or ammonium salts or peroxy salts. 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 cermetts, containing any of these elements or isotopes or their inorganic or organic compounds;
  - (f) Nuclear reactor cartridges, spent or irradiated.
- The term "isotopes" mentioned above and in headings Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in U 235.
7. Heading No. 28.55 is to be taken to include ferro-phosphorus containing 15% or more by weight of phosphorus and phosphor copper containing more than 8% by weight of phosphorus.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19.

**Additional Note**

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



Head- ing No.	Description	Rate of Import Duty (if any)					
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*	
1	2	3	4	5	5		
28.01	<i>I. Chemical elements</i>						
	Halogens (fluorine, chlorine, bromine and iodine):						
	A. Fluorine	...	7.2%	M	4.8%	C1	2.8%
	B. Chlorine	...	9.2%	E	4.8%	C2	4.4%
	C. Bromine	...	8%	M	—	C2	4.8%
		...	4.8%	E	—	C1	—
	D. Iodine:	...	—	—	—	C2	—
	I. Crude	...	4.8%	—	—	C1	4.8%
	II. Other	...	—	—	—	C2	—
		...	—	—	—	C1	—
		...	—	—	—	C2	—
		...	—	—	—	C1	—
		...	—	—	—	C2	—
28.02	Sulphur, sublimed or precipitated; colloidal sulphur:						
	A. Colloidal sulphur	...	7.3%	M	4.8%	C1	2.5%
	B. Other...	...	2.5%	E	—	C2	2.5%
28.03	Carbon (including carbon black):						
	A. Acetylene black	...	9.6%	M	8.4%	C1	1.2%
	B. Other...	...	6%	E	4.8%	C2	1.2%
28.04	Hydrogen, rare gases and other non-metals:						
	A. Hydrogen	...	6.7%	M	4.8%	C1	1.9%
	B. Rare gases	...	7.2%	E	4.8%	C2	2.8%

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
	II. Other ... ..			
	<i>II. Inorganic acids and oxygen compounds of non-metals</i>			
28.06	Hydrochloric acid and chlorosulphuric acid ... ..	F S 8.6% 8.0%	M E 4.8%	C1 C2 3.8%
28.07	Sulphur dioxide ... ..	F S 9.6% 8.0%	M E 4.8%	C1 C2 4.8%
28.08	Sulphuric acid; oleum ... ..	6%	M E 4.8%	C1 C2 1.2%
28.09	Nitric acid; sulphonic acids:			
	A. Nitric acid ... ..	11%	M E 7.2%	C1 C2 3.8%
	B. Sulphonic acids ... ..	F S 8.6% 8.0%	M E 4.8%	C1 C2 3.8%
28.10	Phosphorous pentoxide and phosphoric acids (meta-, ortho- and pyro-):			
	A. Phosphorus pentoxide ... ..	19%	M E 13.8%	C1 C2 5.2%
	B. Phosphoric acids:			
	I. Metaphosphoric acid ... ..	F S 10% 8% 15.7%	M E 4.8%	C1 C2 5.2%
	II. Other ... ..		M E 10.5%	C1 C2 5.2%
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic:			
	A. Arsenic trioxide ... ..	F S 2.5%		C1 C2 2.5%
	B. Arsenic pentoxide and acids of arsenic ... ..	17.3%	M E 13.8%	C1 C2 3.5%
28.12	Boric oxide and boric acid:			
	A. Boric oxide ... ..	15.7%	M E 13.8%	C1 C2 1.9%
	B. Boric acid ... ..	10.6%	M E 8.7%	C1 C2 1.9%

1	2	3	4	5
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water):			
	A. Hydrofluoric acid ... ..	8%	4.8% —	3.2% — C1 C2
	B. Sulphuric anhydride ... ..	7.3%	4.8% —	2.5% — C1 C2
	C. Nitrogen oxides:			
	I. <i>df</i> Nitrogen tetroxide; nitric oxide; nitrous oxide ... ..	7.2%	4.8% —	2.8% — C1 C2
	II. Other ... ..	13.3%	10.5% —	2.8% — C1 C2
	D. Carbon dioxide ... ..	8.6%	4.8% —	3.8% — C1 C2
	E. Silicon dioxide ... ..	8.6%	4.8% —	3.8% — C1 C2
	F. Other:	7.3%	4.8% —	2.5% — C1 C2
	I. Carbon monoxide ... ..	8%	4.8% —	3.2% — C1 C2
	II. Chlorine dioxide ... ..	8%	4.8% —	3.2% — C1 C2
	III. Fluorosulphuric acid ... ..	8%	4.8% —	3.2% — C1 C2
	IV. Hexafluorophosphoric acid ... ..	8%	4.8% —	3.2% — C1 C2
	V. Hydrogen fluoride; hydrogen sulphide ... ..	8%	4.8% —	3.2% — C1 C2
	VI. Metaboric acid ... ..	8%	4.8% —	3.2% — C1 C2
	VII. Nitrosylsulphuric acid ... ..	8%	4.8% —	3.2% — C1 C2
	VIII. Permonosulphuric acid ... ..	8%	4.8% —	3.2% — C1 C2
	IX. Selenium dioxide ... ..	8%	4.8% —	3.2% — C1 C2
	X. Silicic acid; silicon monoxide ... ..	8%	4.8% —	3.2% — C1 C2
	XI. Sulphurous acid ... ..	8%	4.8% —	3.2% — C1 C2
	XII. Other ... ..	13.7%	10.5% —	3.2% — C1 C2



1	2	3	4	5		
<b>28.15</b> (contd)	C. Other: I. Arsenic disulphide; arsenic pentasulphide; arsenic trisulphide II. Other ... .. IV. <i>Inorganic bases and metallic oxides, hydroxides and peroxides</i>	6.7%  12.4%	M E  M E  M E	4.8% —  10.5% —  9.6% —	C1 C2  C1 C2  C1 C2	1.9% —  1.9% —  4.4% —
<b>28.16</b>	Ammonia, anhydrous or in aqueous solution	14%	M E	9.6% —	C1 C2	4.4% —
<b>28.17</b>	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium:					
	A. Sodium hydroxide (caustic soda)	11.1% 10.6% 9.5% 8%	M E M E	6% 4.8% —	C1 C2 C1 C2	5.1% — 4.7% —
	B. Potassium hydroxide (caustic potash)	17%	M E	13.8% —	C1 C2	3.2% —
	C. Peroxides of sodium or potassium:	8%	M E E	4.8% —	C1 C2 C2	3.2% — —
	I. Sodium peroxide					
	II. Other ... ..					
<b>28.18</b>	Oxides, hydroxides and peroxides of strontium, barium or magnesium:					
	A. Of strontium:					
	I. Peroxide	8.6% 8%	M E	4.8% —	C1 C2	3.8% —
	II. Other ... ..	17.6%	M E	13.8% —	C1 C2	3.8% —
	B. Of barium:					
	I. Oxide; peroxide	8.8% 8%	M E	4.8% —	C1 C2	3.5% —
	II. Other ... ..	17.3%	M E	13.8% —	C1 C2	3.5% —
	C. Of magnesium:					
	I. Oxide ... ..	7%	M E	4.8% —	C1 C2	2.2% —
	II. Peroxide ... ..	12.7%	M E	10.5% —	C1 C2	2.2% —

1	2	3	4	5
	III. Other ... ..	16%	M E 13.8%	C1 C2 2.2%
28.19	<b>Zinc oxide and zinc peroxide:</b>			
	A. Zinc oxide ... ..	12.8%	M E 7.2%	C1 C2 5.1%
	B. Zinc peroxide ... ..	12.9% 18.9%	M E 13.8%	C1 C2 5.1%
28.20	<b>Aluminium oxide and hydroxide; artificial corundum:</b>			
	A. Aluminium oxide and hydroxide:			
	I. Aluminium oxide ... ..	8.8%	M E 5.4%	C1 C2 3.5%
	II. Aluminium hydroxide ... ..	11%	M E 7.5%	C1 C2 3.5%
	B. Artificial corundum ... ..	8.4%	M E 5.4%	C1 C2 3%
28.21	<b>Chromium oxides and hydroxides:</b>			
	A. Chromic oxide ... ..	14.9%	M E 9.6%	C1 C2 5.3%
	B. Other ... ..	15.8%	M E 10.5%	C1 C2 5.3%
28.22	<b>Manganese oxides:</b>			
	A. Manganese dioxide ... ..	8%	M E 4.8%	C1 C2 3.2%
	B. Other ... ..	9.6% 8%	M E 4.8%	C1 C2 4.8%
28.23	<b>Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated at Fe<sub>2</sub>O<sub>3</sub>:</b>			
	A. Iron oxides and hydroxides ... ..	10%	M E 7.5%	C1 C2 2.5%
	B. Earth colours ... ..	7.3%	M E 4.8%	C1 C2 2.5%
28.24	<b>Cobalt oxides and hydroxides:</b>			
	A. Cobalt oxides ... ..	11.5%	M E 9%	C1 C2 2.5%
	B. Cobalt hydroxides ... ..	16.3%	M E 13.8%	C1 C2 2.5%

1	2	3	4	5
28.25	Titanium oxides ... ..	11%	M E 7.2%	C1 C2 3.8%
28.26	Tin oxides (stannous oxide and stannic oxide) ... ..	13.1%	M E 9.6%	C1 C2 3.5%
28.27	Lead oxides; red lead and orange lead:	15.3%	M E 10.5%	C1 C2 4.8%
	A. Lead dioxide ... ..	12.2%	M E 7.5%	C1 C2 4.8%
	B. Red lead and orange lead ... ..	10.2%	M E 5.4%	C1 C2 4.8%
	C. Other... ..	9%	F S	C1 C2
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides:			
	A. Hydrazine and hydroxylamine and their inorganic salts:	8.6%	M E 4.8%	C1 C2 3.8%
	I. Hydrazine, anhydrous; hydroxylammonium nitrate ... ..	8%	M E 10.5%	C1 C2 3.8%
	II. Other ... ..	14.3%	M E 10.5%	C1 C2 3.2%
	B. Lithium oxide and hydroxide ... ..	13.7%	M E 4.8%	C1 C2 2.5%
	C. Calcium oxide, hydroxide and peroxide:	7.3%	M E 4.8%	C1 C2 2.5%
	I. Oxide and hydroxide ... ..	14.6%	M E 10.5%	C1 C2 4.1%
	II. Peroxide ... ..	13.7%	M E 10.5%	C1 C2 3.2%
	D. Beryllium oxide and hydroxide ... ..	4.8%	M E 4.8%	C1 C2 —
	E. Nickel oxides and hydroxides:	10.5%	M E 10.5%	C1 C2 —
	I. Oxides ... ..	13.7%	M E 10.5%	C1 C2 3.2%
	II. Hydroxides ... ..	13%	M E 10.5%	C1 C2 2.5%
	F. Molybdenum oxides and hydroxides ... ..			
	G. Tungsten oxides and hydroxides ... ..			



1	2	3	4	5
	H. Vanadium oxides and hydroxides:			
	I. Vanadic pentoxide ...	12.7%	M 10.5%	C1 2.2%
	II. Other ...	13.7%	M 10.5%	C2 3.2%
	IJ. Zirconium oxide and germanium oxides:			
	I. Germanium dioxide ...	12.8%	M 9.6%	C1 3.2%
	II. Other ...	13.7%	M 10.5%	C2 3.2%
	K. Copper oxides and hydroxides:			
	I. Oxides ...	6.4%	M 4.8%	C1 1.6%
	II. Hydroxides:			
	a) Cupric hydroxide ...	8.6%	M 4.8%	C1 3.8%
	b) Other ...	8% 14.3%	M 10.5%	C2 3.8%
	L. Mercury oxides:			
	I. Mercuric oxide ...	7%	M 4.8%	C1 2.2%
	II. Other ...	12.7%	M 10.5%	C2 2.2%
	M. Other:			
	I. Antimony oxides ...	F £23-6208 per t or 15% w.i.g., plus 4.4%	M £23-6208 per t or 15% w.i.g.	C1 4.4%
	II. Lead hydroxide ...	S £39-3680 per t or 25% w.i.g.	E —	C2 —
	III. Metastannic acid ...	F 9.2%	M 4.8%	C1 4.4%
	IV. Rhenium dioxide ...	S 9.2%	M 4.8%	C2 4.4%
	V. Sodium monoxide ...	S 8% 9.2%	M 4.8%	C1 4.4%
	VI. Thallium hydroxide ...	S 9.2%	M 4.8%	C2 4.4%

1	2	3	4	5
28.28 (contd)	M. VII. Zinc hydroxide ... ..	F 9.2%	M 4.8%	C1 4.4%
	VIII. Other ... ..	S 8% 14.9%	M 10.5%	C2 4.4%
28.29	<i>V. Metallic salts and peroxy salts, of inorganic acids</i>			
	<b>Fluorides; fluorosilicates, fluoroborates and other complex fluorine salts:</b>			
	<b>A. Fluorides:</b>			
	I. Ammonium and sodium fluorides ... ..	14.9%	M 10.5%	C1 4.4%
	II. Other:			
	a) Antimony trifluoride ... ..	8%	M 4.8%	C1 3.2%
	b) Beryllium fluoride ... ..	8%	M 4.8%	C2 3.2%
	c) Bismuth fluoride ... ..	8%	M 4.8%	C1 3.2%
	d) Calcium fluoride ... ..	8%	M 4.8%	C2 3.2%
	e) Potassium hydrogen difluoride ... ..	8%	M 4.8%	C1 3.2%
	f) Other ... ..	13.7%	M 10.5%	C2 3.2%
	<b>B. Fluorosilicates, fluoroborates and other complex fluorine salts:</b>			
	I. Sodium and potassium fluorosilicates ... ..			
	II. Potassium fluorozirconate ... ..	15.3%	M 10.5%	C1 4.8%
	III. Sodium fluoroaluminate ... ..	13.3%	M 10.5%	C2 2.8%
	IV. Other:			
	a) Aluminium calcium fluoride ... ..	3.5%	M 4.8%	C1 3.5%
	b) Ammonium copper fluorides ... ..	8%	M 4.8%	C2 3.2%
	c) Antimony sodium fluoride ... ..	8%	M 4.8%	C1 3.2%
	d) Cadmium fluoroborate ... ..	8%	M 4.8%	C2 3.2%



1	2	3	4	5
28.30 (contd)	A. VII. b) Lead chloride ... c) Manganous chloride ... d) Zinc chloride ... e) Other ...	F 8.6% S 8% F 8.6% S 8% F 8.6% S 8% S 17.6%	M 4.8% E 4.8% M 4.8% E 4.8% M 13.8% E	C1 3.8% C2 3.8% C1 3.8% C2 3.8% C1 3.8% C2 3.8%
	B. Oxychlorides: I. Of copper; of lead: a) Copper oxide chloride ... b) Lead oxide chloride ...	15.4% 6.4%	M 13.8% E 4.8% M 4.8%	C1 1.6% C2 1.6% C1 1.6%
	II. Other: a) Aluminium chlorohydrate ... b) Ferric oxide chloride ... c) Magnesium oxide chloride ... d) Stannic oxide chloride ... e) Other ...	8% 8% 8% 8% 17%	M 4.8% E 4.8% M 4.8% E 4.8% M 4.8% E 13.8% M 4.8% E	C1 3.2% C2 3.2% C1 3.2% C2 3.2% C1 3.2% C2 3.2% C1 3.2% C2 3.2%
28.31	Chlorites and hypochlorites: A. Chlorites ... B. Hypochlorites: I. Of sodium; of potassium ... II. Other ...	8% 9.2% 8% 9.6% 8%	M 4.8% E 4.8% M 4.8% E 4.8%	C1 3.2% C2 3.2% C1 4.4% C2 4.8%
28.32	Chlorates and perchlorates: A. Chlorates: I. Of ammonia; of sodium; of potassium: a) Ammonium chlorate; sodium chlorate ... b) Potassium chlorate ...	8% 7.1% 6.5%	M 4.8% E 3.9% M 3.9% E	C1 3.2% C2 3.2% C1 3.2% C2

1	2	3	4	5		
	II. Of barium ...	7.2%	M E	4.8% —	C1 C2	2.8% —
	III. Other ...	14.3%	M E	10.5% —	C1 C2	3.8% —
	B. Perchlorates:					
	I. Of ammonia ...	12.7%	M E	10.5% —	C1 C2	2.2% —
	II. Of sodium ...	2.5%	M E	—	C1 C2	2.5% —
	III. Of potassium ...	7.2%	M E	4.8% —	C1 C2	2.8% —
	IV. Other:					
	a) Ferrous perchlorate ...	8.6%	M E	4.8% —	C1 C2	3.8% —
	b) Lead perchlorate ...	8.6%	M E	4.8% —	C1 C2	3.8% —
	c) Lithium perchlorate ...	8.6%	M E	4.8% —	C1 C2	3.8% —
	d) Magnesium perchlorate ...	8.6%	M E	4.8% —	C1 C2	3.8% —
	e) Other ...	14.3%	M E	10.5% —	C1 C2	3.8% —
28.33	<b>Bromides, oxide bromides, bromates and perbromates, and hypobromites:</b>					
	A. Ferric or ferrous bromide ...	4.8%		—	C1 C2	4.8% —
	B. Chromous bromide...	9.6%	M E	4.8% —	C1 C2	4.8% —
	C. Other...	18.6%	M E	13.8% —	C1 C2	4.8% —
28.34	<b>Iodides, oxide iodides, iodates and periodates:</b>					
	A. Cupric or cuprous iodide ...	4.8%		—	C1 C2	4.8% —
	B. Barium periodate ...	9.6%	M E	4.8% —	C1 C2	4.8% —
	C. Other...	18.6%	M E	13.8% —	C1 C2	4.8% —



1	2	3	4	5
28.36	Dithionites, including those stabilised with organic substances; sulphonylates: A. Zinc dithionite ... .. B. Other... ..	F 9.6% S 8.0% 18.6%	M 4.8% E 4.8% M 13.8% E 4.8%	C1 4.8% C2 4.8% C1 4.8% C2 4.8%
28.37	Sulphites and thiosulphates: A. Aluminium thiosulphate ... .. B. Calcium sulphite; calcium hydrogen sulphite ... .. C. Sodium sulphite; sodium hydrogen sulphite (aqueous solution) D. Sodium thiosulphate, other than photographic quality ... .. E. Other... ..	8% 8% 8% 8% 17%	M 4.8% E 4.8% M 4.8% E 4.8% M 4.8% E 4.8% M 13.8% E 4.8%	C1 3.2% C2 3.2% C1 3.2% C2 3.2% C1 3.2% C2 3.2% C1 3.2% C2 3.2%
28.38	Sulphates (including alums) and persulphates: A. Sulphates (excluding alums): I. Of sodium; of cadmium: a) Sodium sulphate; sodium hydrogen sulphate b) Other ... .. II. Of potassium ; of copper: a) Potassium sulphate ... .. b) Cupric or cuprous sulphate ... .. III. Of barium; of zinc: a) Barium sulphate ... .. b) Zinc sulphate ... .. IV. Of magnesium; of aluminium; of chromium: a) Magnesium sulphate ... .. b) Aluminium sulphate ... ..	7.2% 16.6% 1.2% 6% 14% 9.2% 8% 8.6% 8.0% 6.8% 5%	M 4.8% E 13.8% M 4.8% E 4.8% M 9.6% E 4.8% M 4.8% E 4.8% M 4.8% E 3% M 4.8% E 3% M 3.8% E 3.8%	C1 2.8% C2 2.8% C1 2.8% C2 2.8% C1 1.2% C2 1.2% C1 1.2% C2 1.2% C1 4.4% C2 4.4% C1 4.4% C2 4.4% C1 3.8% C2 3.8% C1 3.8% C2 3.8%

1	2	3	4	5
28.38 (contd)				
A.	IV. c) Chromic sulphate ... ..	9.6%	M 6%	C1 3.8%
	d) Other ... ..	17.6%	E 13.8%	C2 3.8%
	V. Of cobalt; of titanium ... ..	17%	E 13.8%	C2 3.2%
	VI. Of iron; of nickel:			
	a) Ferric or ferrous sulphate; iron sulphates, basic ... ..	7%	M 4.8%	C1 2.2%
	b) Nickel sulphate ... ..	16%	E 13.8%	C2 2.2%
	VII. Of mercury; of lead:			
	a) Lead sulphate ... ..	7.3%	M 4.8%	C1 2.5%
	b) Lead sulphate, basic ... ..	10%	E 7.5%	C2 2.5%
	c) Other ... ..	16.3%	E 13.8%	C2 2.5%
	VIII. Other:			
	a) Calcium sulphate ... ..	12.8%	M 9.6%	C1 3.2%
	b) Gallium sulphate; manganic or manganous sulphate	8%	E 4.8%	C2 3.2%
	c) Other ... ..	17%	E 13.8%	C2 3.2%
	B. Alums:			
	I. Of ammonia:			
	a) Aluminium ammonium sulphate ... ..	6.8%	M 3%	C1 3.8%
	b) Other ... ..	5%	E 13.8%	C2 3.8%
	II. Of potassium:			
	a) Aluminium potassium sulphate ... ..	7.8%	M 3%	C1 4.8%
	b) Other ... ..	5%	E 13.8%	C2 4.8%
	III. Of chromium:			
	a) Chromic potassium sulphate ... ..	8.9%	M 4.8%	C1 4.1%
	b) Other ... ..	8%	E 13.8%	C2 4.1%



1	2	3	4	5
IV. Other:				
a) Aluminium sodium sulphate ...	...	7.4%	3%	4.4%
b) Other ...	...	5%	—	—
C. Persulphates ...	...	18.2%	13.8%	4.4%
...	...	17.9%	—	—
...	...	F	M	C1
...	...	S	E	C2
...	...	9.2%	6%	3.2%
...	...	17%	—	—
...	...	13.1%	9.6%	3.5%
...	...	3.5%	—	—
...	...	8%	4.8%	3.2%
...	...	3.2%	—	—
...	...	17.3%	13.8%	3.5%
...	...	16.3%	13.8%	2.5%
...	...	9.6%	4.8%	4.8%
...	...	8%	—	—
...	...	4.4%	—	4.4%
...	...	9.2%	4.8%	4.4%
...	...	8%	—	—
...	...	9.2%	4.8%	4.4%
...	...	8%	—	—
...	...	9.2%	4.8%	4.4%
...	...	8%	—	—
...	...	18.2%	13.8%	4.4%
...	...	F	M	C1
...	...	S	E	C2
...	...	F	M	C1
...	...	S	E	C2
...	...	F	M	C1
...	...	S	E	C2
...	...	F	M	C1
...	...	S	E	C2
...	...	F	M	C1
...	...	S	E	C2
...	...	F	M	C1
...	...	S	E	C2

28.39

Nitrites and nitrates:

A. Nitrites:

I. Sodium nitrite

II. Other ...

B. Nitrates:

I. Of sodium:

a) Synthetic...

b) Other than synthetic

II. Of potassium:

a) Synthetic...

b) Other than synthetic

III. Of barium; of beryllium; of cadmium; of cobalt; of nickel

IV. Of copper; of mercury

V. Of lead ...

VI. Other:

a) Calcium nitrate...

b) Ferric nitrate ...

c) Gallium nitrate ...

d) Stannic nitrate ...

e) Other ...

1	2	3	4	5
28.40	Phosphites, hypophosphites and phosphates: A. Phosphites and hypophosphites ... ..	17.6%	M E	C1 C2
	B. Phosphates:			
	I. Of ammonia:			
	a) <i>tetra</i> Ammonium pyrophosphate ... ..	8%	M E	C1 C2
	b) Other ... ..	17%	M E	C1 C2
	II. Other, including polyphosphates:			
	a) Aluminium metaphosphate ... ..	11.2%	M E	C1 C2
	b) Antimony phosphate ... ..	10%	M E	C1 C2
	c) Cadmium metaphosphate; <i>d</i> cadmium pyrophosphate	11.2%	M E	C1 C2
	d) <i>tri</i> Calcium diorthophosphate ... ..	10%	M E	C1 C2
	e) Calcium hydrogen orthophosphate ... ..	11.2%	M E	C1 C2
	f) Calcium hydroxyphosphate ... ..	10%	M E	C1 C2
	g) Calcium metaphosphate; <i>d</i> calcium pyrophosphate...	11.2%	M E	C1 C2
	h) Calcium tetrahydrogen diorthophosphate, other than baking powder quality	10%	M E	C1 C2
	i) Chromium metaphosphates ... ..	11.2%	M E	C1 C2
	k) Magnesium dihydrogen pyrophosphate ... ..	10%	M E	C1 C2
	l) <i>tri</i> Potassium orthophosphate; <i>pentap</i> otassium triphosphate	11.2%	M E	C1 C2
	m) <i>d</i> Sodium hydrogen orthophosphate ... ..	5.9%	M E	C1 C2
	n) <i>tri</i> Sodium orthophosphate ... ..	2.5%	M E	C1 C2
	o) Other ... ..	5.9%	M E	C1 C2
		18.2%	M E	C1 C2

1	2	3	4	5
28.41	<b>Arsenites and arsenates:</b> <b>A. Arsenites:</b> I. Barium arsenite ... .. II. Copper arsenites ... .. III. Lead arsenite ... .. IV. Sodium arsenite ... .. V. Other ... .. <b>B. Arsenates:</b> I. Antimony arsenate ... .. II. Barium arsenate ... .. III. Bismuth arsenate ... .. IV. Lead arsenate ... .. V. Sodium arsenate ... .. VI. Other ... ..	F 9.2% S 8% F 9.2% S 8% F 9.2% S 8% F 9.2% S 8% F 9.2% S 8% S 18.2%  F 8.6% S 8% F 8.6% S 8% F 8.6% S 8% F 8.6% S 8% F 8.6% S 8% S 17.6%	M 4.8% E — M 4.8% E — M 4.8% E — M 4.8% E — M 4.8% E — M 13.8% E —  M 4.8% E — M 4.8% E — M 4.8% E — M 4.8% E — M 13.8% E —	C1 4.4% C2 — C1 4.4% C2 — C1 4.4% C2 — C1 4.4% C2 — C1 4.4% C2 — C1 4.4% C2 —  C1 3.8% C2 — C1 3.8% C2 — C1 3.8% C2 — C1 3.8% C2 — C1 3.8% C2 — C1 3.8% C2 — C1 3.8% C2 —
28.42	<b>Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate:</b> <b>A. Carbonates:</b> I. Of ammonia (including commercial ammonium carbonate containing ammonium carbonate) II. Of sodium ... .. III. Of calcium ... .. IV. Of magnesium; of copper: a) Copper carbonates, basic ... .. b) Other ... ..	F 17.6%  F 8.9% S 8% S 7.2%  F 9.4% S 15.7%	M 13.8% E —  M 4.8% E — M 4.8% E —  M 7.5% E — M 13.8% E —	C1 3.8% C2 —  C1 4.1% C2 — C1 2.8% C2 —  C1 1.9% C2 — C1 1.9% C2 —

1	2	3	4	5		
28.42 (contd)	A. V. Of beryllium; of cobalt; of bismuth VI. Of lithium ... .. VII. Other: a) Aluminium carbonate ... .. b) Barium carbonate ... .. c) Chromous carbonate ... .. d) Ferrous carbonate ... .. e) Lead carbonate ... .. f) Lead carbonate, basic ... .. g) Potassium carbonate ... .. h) Zinc carbonate ... .. ij) Other ... ..	17% 17.8%  8.8% 8.8% 13.1%  8.8% 8.8% 8.8% 8.8% 8.8% 11%  3.5%  8.8% 8.8% 17.3%	M E M E  M E M E M E M E M E M E  M E M E M E  M E M E	13.8% 13.8%  4.8% 9.6% 4.8% 4.8% 4.8% 4.8% 7.5%  —  4.8% 13.8%  4.8% 13.8%  4.8% 13.8%	C1 C2 C1 C2  C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2  C1 C2 C1 C2 C1 C2  C1 C2 C1 C2	3.2% — 4% —  3.5% — 3.5% — 3.5% — 3.5% — 3.5% — 3.5% — 3.5% — 3.5% —  4.4% — 4.4% —  4.8% — 4.1% — 3.5% —  4.8% — 4.8% —
28.43	B. Percarbonates: I. Sodium percarbonate ... .. II. Other ... ..	9.2% 8% 18.2%	F S  F S	4.8% 13.8%  4.8% 13.8%  4.8% 13.8%	C1 C2 C1 C2  C1 C2 C1 C2	4.4% — 4.4% —  4.8% — 4.1% — 3.5% —  4.8% — 4.8% —
28.43	Cyanides and complex cyanides: A. Cyanides: I. Of sodium; of potassium; of calcium II. Of cadmium ... .. III. Other ... ..	9.6% 8% 17.9% 17.3%	F S  F S	4.8% 13.8%  13.8%  4.8% 13.8%	C1 C2 C1 C2  C1 C2 C1 C2	4.8% — 4.1% — 3.5% —  4.8% — 4.8% —
28.43	B. Complex cyanides: I. Calcium ferrocyanide ; calcium potassium ferrocyanide II. Copper sodium cyanides ... ..	9.6% 8% 9.6% 8%	F S F S	4.8% 13.8%  4.8% 13.8%	C1 C2 C1 C2  C1 C2 C1 C2	4.8% — 4.8% —  4.8% — 4.8% —

1	2	3	4	5
	III. Ferric ferrocyanide; ferrous ferricyanide ... ..	14.4%	M 9.6%	CI 4.8%
	IV. Magnesium ferrocyanide ... ..	9.6% 8.0%	M 4.8%	CI 4.8%
	V. Potassium ferrocyanide; potassium zinc ferrocyanide	9.6% 8.0%	M 4.8%	CI 4.8%
	VI. Sodium ferrocyanide; sodium zinc cyanide	9.6% 8.0%	M 4.8%	CI 4.8%
	VII. Zinc ferrocyanide ... ..	9.6% 8.0%	M 4.8%	CI 4.8%
	VIII. Other ... ..	18.6%	M 13.8%	CI 4.8%
28.44	<b>Fulminates, cyanates and thiocyanates:</b>			
	A. Fulminates ... ..	17.6%	M 13.8%	CI 3.8%
	B. Cyanates ... ..	17%	M 13.8%	CI 3.2%
	C. Thiocyanates:			
	I. Aluminium thiocyanate ... ..	9.6% 8.0%	M 4.8%	CI 4.8%
	II. Barium thiocyanate ... ..	9.6% 8.0%	M 4.8%	CI 4.8%
	III. Cupric or cuprous thiocyanate ... ..	9.6% 8.0%	M 4.8%	CI 4.8%
	IV. Strontium thiocyanate ... ..	9.6% 8.0%	M 4.8%	CI 4.8%
	V. Other ... ..	18.6%	M 13.8%	CI 4.8%
28.45	<b>Silicates; commercial sodium and potassium silicates:</b>			
	A. Of zirconium ... ..	8.8% 8.0%	M 4.8%	CI 3.5%
	B. Other:			
	I. Barium silicate ... ..	14.3%	M 10.5%	CI 3.8%
	II. Cadmium silicate ... ..	14.3%	M 10.5%	CI 3.8%
	III. Chromic or chromous silicate ... ..	14.3%	M 10.5%	CI 3.8%



1	2	3	4	5
b)	Cobalt borate ... ..	8%	M E 4.8%	C1 C2 3.2%
c)	Ferric borate ... ..	8%	M E 4.8%	C1 C2 3.2%
d)	Manganic or manganous borate ... ..	8%	M E 4.8%	C1 C2 3.2%
e)	Potassium pentaborate ... ..	8%	M E 4.8%	C1 C2 3.2%
f)	Sodium borates:			
	1. Sodium metaborate ... ..	13.7%	M E 10.5%	C1 C2 3.2%
	2. <i>di</i> Sodium tetraborate, such that reduced to the dry anhydrous form it would be of a purity not less than 99% ... ..	11.9%	M E 8.7%	C1 C2 3.2%
3.	Other ... ..	8%	M E 4.8%	C1 C2 3.2%
g)	Zinc borate ... ..	8%	M E 4.8%	C1 C2 3.2%
h)	Other ... ..	17%	M E 13.8%	C1 C2 3.2%
B. Perborates:				
	I. Calcium perborate ... ..	9.6%	M E 4.8%	C1 C2 4.8%
	II. Sodium perborate ... ..	9.6%	M E 4.8%	C1 C2 4.8%
	III. Other ... ..	18.6%	M E 13.8%	C1 C2 4.8%
	<b>Salts of metallic acids (for example, chromates, permanganates, stannates):</b>			
A. Aluminates:				
	I. Cobalt aluminate ... ..	12%	M E 7.5%	C1 C2 4.8%
	II. Sodium aluminate ... ..	9.6%	M E 4.8%	C1 C2 4.8%
	III. Other ... ..	15.3%	M E 10.5%	C1 C2 4.8%
B. Chromates, dichromates and perchromates:				
	I. Chromates:			
	a) Aluminium chromate ... ..	11.3%	M E 6%	C1 C2 5.3%
		10%		

1	2	3	4	5
28.47 (contd)				
B.	I. b) Caesium chromate ... ..	F 11.3%	M 6%	C1 5.3%
	c) Chromium chromates ... ..	S 10%	E 6%	C1 5.3%
	d) Lead chromate; lead chromate, basic	F 11.3%	E 8.1%	C2 5.3%
	e) Sodium chromate ... ..	S 10%	E 6%	C2 5.3%
	f) Zinc chromate ... ..	F 11.3%	E 8.1%	C1 5.3%
	g) Other ... ..	S 13.4%	E 10.5%	C2 5.3%
	II. Other:			
	a) Cadmium dichromate ... ..	F 10.9%	M 6%	C2 4.9%
	b) Caesium dichromate ... ..	S 10%	E 6%	C2 4.9%
	c) Lead dichromate ... ..	F 10.9%	E 6%	C2 4.9%
	d) Potassium dichromate ... ..	S 10%	E 6%	C2 4.9%
	e) Rubidium dichromate ... ..	F 10.9%	E 6%	C2 4.9%
	f) Sodium dichromate ... ..	S 10%	E 6%	C2 4.9%
	g) Other ... ..	F 10.9%	E 10.5%	C2 4.9%
	C. Manganites, manganates and permanganates:			
	I. Potassium manganate ... ..	F 9.6%	M 4.8%	C2 4.8%
	II. Sodium manganate; sodium permanganate	S 8%	E 4.8%	C1 4.8%
	III. Other ... ..	F 9.6%	E 10.5%	C1 4.8%
	D. Antimonates and molybdates ... ..	S 15.3%	E 10.5%	C2 4.4%
	E. Zincales and vanadates:			
	I. Cobalt zincate ... ..	F 14.9%	E 7.5%	C1 2.5%
	II. Sodium zincate ... ..	S 10%	E 4.8%	C2 2.5%
		F 7.3%	E 4.8%	C1 2.5%



1	2	3	4	5
	III. Other ... ..	13%	M E 10.5% —	C1 C2 2.5% —
F. Other:				
	I. Ammonium perrhenate ... ..	8.9%	M E 4.8%	C1 C2 4.1%
	II. Barium stannate; barium titanate; barium zirconate ... ..	8.9%	M E 4.8%	C1 C2 4.1%
	III. Calcium stannate; calcium titanate; calcium zirconate ... ..	8.9%	M E 4.8%	C1 C2 4.1%
	IV. Lead titanate ... ..	11.6%	M E 7.5%	C1 C2 4.1%
	V. Lead zirconate ... ..	8.9%	M E 4.8%	C1 C2 4.1%
	VI. Lithium tungstate ... ..	8.9%	M E 4.8%	C1 C2 4.1%
	VII. Magnesium stannate; magnesium titanate; magnesium zirconate	8.9%	M E 4.8%	C1 C2 4.1%
	VIII. Potassium perrhenate ... ..	8.9%	M E 4.8%	C1 C2 4.1%
	IX. Sodium stannate; sodium titanate ... ..	8.9%	M E 4.8%	C1 C2 4.1%
	X. Strontium stannate; strontium titanate; strontium zirconate	8.9%	M E 4.8%	C1 C2 4.1%
	XI. Zinc tetroxochromate ... ..	12.2%	M E 8.1%	C1 C2 4.1%
	XII. Other ... ..	14.6%	M E 10.5%	C1 C2 4.1%
28.48	<b>Other salts and peroxy salts of inorganic acids, but not including azides:</b>			
	A. Salts, double salts or complex salts of selenium or tellurium acids:			
	I. Aluminium selenate; aluminium potassium selenate; aluminium telluride	8%	M E 4.8%	C1 C2 3.2%
	II. Barium selenite ... ..	8%	M E 4.8%	C1 C2 3.2%



1	2	3	4	5
	c) Caesium iodobismuthate ... ..	F 9.2% S 8.0%	M 4.8% E —	C1 4.4% C2 —
	d) Calcium sodium iodide ... ..	F 9.2% S 8.0%	M 4.8% E —	C1 4.4% C2 —
	e) Cupric or cuprous lead arsenate; cupric or cuprous magnesium sulphate; cupric or cuprous sulphamate; cupric or cuprous zinc chromate	F 9.2% S 8.0%	M 4.8% E —	C1 4.4% C2 —
	f) Ferric magnesium sulphate ... ..	F 9.2% S 8.0%	M 4.8% E —	C1 4.4% C2 —
	g) Lead sulphamate ... ..	F 9.2% S 8.0%	M 4.8% E —	C1 4.4% C2 —
	h) Lithium potassium sulphate ... ..	F 9.2% S 8.0%	M 4.8% E —	C1 4.4% C2 —
	i) Magnesium potassium chloride; magnesium potassium sulphate	F 9.2% S 8.0%	M 4.8% E —	C1 4.4% C2 —
	k) Manganese sulphamates ... ..	F 9.2% S 8.0%	M 4.8% E —	C1 4.4% C2 —
	l) Potassium chlorostannate; potassium sodium sulphate; potassium thioantimonate; potassium tetrathionate	F 9.2% S 8.0%	M 4.8% E —	C1 4.4% C2 —
	m) Sodium sulphamate; sodium thioantimonate ... ..	F 9.2% S 8.0%	M 4.8% E —	C1 4.4% C2 —
	n) Peroxysalts of inorganic acids... ..	F 9.2% S 8.0%	M 4.8% E —	C1 4.4% C2 —
	o) Other ... ..	14.9%	10.5% —	4.4% —
	VI. <i>Miscellaneous</i>			
	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including aluminates, proteinates, tannates and similar compounds, whether or not chemically defined:			
	A. Colloidal precious metals:			
	I. Silver ... ..	8%	4.8% —	C1 3.2% C2 —
	II. Other ... ..	6.7%	4.8% —	C1 1.9% C2 —



1	2	3	4	5	
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50: A. Heavy hydrogen (deuterium) and compounds thereof (including heavy water); mixtures and solutions containing deuterium in which the ratio of the deuterium atoms to the normal hydrogen atoms exceeds 1:5,000 in number (EURATOM) B. Other ... ..	10%  17.6%	—  13.8%	C1 C2  C1 C2	10%  3.8%
28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together: A. Of thorium or of uranium depleted in U 235, whether or not mixed together (EURATOM) B. Other... ..	— 15.4%	— 13.8%	C1 C2	— 1.6%
28.53	Liquid air (whether or not rare gases have been removed); compressed air	7%	4.8%	C1 C2	2.2%
28.54	Hydrogen peroxide (including solid hydrogen peroxide): A. Solid ... .. B. Other... ..	10.5% 8.0% 9.6% 8.0%	4.8% 4.8%	C1 C2 C1 C2	5.7% 4.8%
28.55	Phosphides: A. Of iron (ferro-phosphorus), containing 15% or more by weight of phosphorus B. Other: I. Calcium phosphide ... .. II. Other ... ..	7.2%  9.2% 8.0% 14.9%	4.8%  4.8% 10.5%	C1 C2  C1 C2 C1 C2	2.8%  4.4% 4.4%
28.56	Carbides (for example, silicon carbide, boron carbide, metal carbides): A. Of silicon ... ..	3.4%	—	C1 C2	3.4%

1	2	3	4	5
28.56 (contd)	B. Of boron ... ..	7%	4.8%	2.2% — 5.6% —
	C. Of calcium ... ..	F S	—	C1 C2 C1 C2
	D. Of aluminium; of chromium; of molybdenum; of tungsten; of vanadium; of tantalum; of titanium: I. Molybdenum carbide ... ..	14.3%	10.5%	3.8% —
	II. Vanadium carbide ... ..	17.6%	13.8%	C1 C2 C1 C2
	III. Other ... ..	8.6%	4.8%	3.8% —
	E. Other... ..	8% 8%	4.8%	C1 C2 C1 C2
		8%	—	C1 C2
28.57	<b>Hydrides, nitrides and azides, silicides and borides:</b>			
	A. Hydrides:			
	I. Aluminium lithium hydride ... ..	7.3%	4.8%	C1 C2
	II. Calcium hydride ... ..	7.3%	4.8%	C1 C2
	III. Lithium hydride ... ..	7.3%	4.8%	C1 C2
	IV. Niobium hydride ... ..	7.3%	4.8%	C1 C2
	V. Potassium borohydride ... ..	7.3%	4.8%	C1 C2
	VI. Sodium hydride; sodium borohydride ... ..	7.3%	4.8%	C1 C2
	VII. Tantalum hydride ... ..	7.3%	4.8%	C1 C2
	VIII. Titanium hydride ... ..	7.3%	4.8%	C1 C2
	IX. Zirconium hydride ... ..	7.3%	4.8%	C1 C2
	X. Other ... ..	16.3%	13.8%	C1 C2
	B. Nitrides:			
	I. Aluminium nitride ... ..	7.3%	4.8%	C1 C2
	II. Boron nitride ... ..	7.3%	4.8%	C1 C2 C1 C2

1	2	3	4	5
	III. Manganese nitrides containing not less than 4% by weight of nitrogen in all	F S	—	Cl Cl 2.5% —
	IV. Titanium nitride	...	4.8%	Cl Cl 2.5% —
	V. Other	...	13.8%	Cl Cl 2.5% —
	C. Azides:			
	I. Barium azide	F S	4.8%	Cl Cl 4.1% —
	II. Other	...	13.8%	Cl Cl 4.1% —
	D. Silicides:			
	I. Calcium silicide	F S	—	Cl Cl 3.5% —
	II. Other	...	13.8%	Cl Cl 3.5% —
	E. Borides:			
	I. Calcium boride	...	4.8%	Cl Cl 3.2% —
	II. Chromium boride	...	4.8%	Cl Cl 3.2% —
	III. Titanium boride	...	4.8%	Cl Cl 3.2% —
	IV. Zirconium boride	...	4.8%	Cl Cl 3.2% —
	V. Other	...	13.8%	Cl Cl 3.2% —
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals:			
	A. Distilled and conductivity water and water of similar purity	...	4.8%	Cl Cl 1.2% —
	B. Other:			
	I. Amalgams	F S	4.8%	Cl Cl 3.8% —
	II. Boron phosphate	F S	4.8%	Cl Cl 3.8% —
	III. Calcium cyanamide	F S	—	Cl Cl 3.8% —

1	2	3	5	5
<b>28.58</b> <i>(contd)</i>	B. IV. Cyanamide ...	F 8.6%	M 4.8%	C1 3.8%
	V. Lead cyanamide ...	S 8.0%	E —	C2 —
	VI. Thiocarbonyl chloride	S 13.4%	M 9.6%	C1 3.8%
	VII. Other ...	F 8.6%	E 4.8%	C1 3.8%
		S 8.0%	M 10.5%	C2 —
		S 14.3%	E —	C2 —



## Organic Chemicals

## Notes

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to:
  - (a) Separate chemically defined organic compounds, whether or not containing impurities;
  - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27);
  - (c) The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined;
  - (d) Products mentioned in (a), (b) or (c) above dissolved in water;
  - (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solvent constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
  - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
  - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;
  - (h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.
2. This Chapter does not cover:
  - (a) Goods falling within heading No. 15.04 or glycerol (heading No. 15.11);
  - (b) Ethyl alcohol (heading No. 22.08 or 22.09);
  - (c) Methane and propane (heading No. 27.11);
  - (d) The compounds of carbon mentioned in Note 2. of Chapter 28;
  - (e) Urea (heading No. 31.02 or 31.05 as the case may be);
  - (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No. 32.09);
  - (g) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cm<sup>3</sup> (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 ethylenediamine tartrate (heading No. 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.
4. Unless otherwise stipulated in the subheadings of headings Nos. 29.03 to 29.05, 29.07 to 29.10, 29.12 to 29.21, inclusive, and 29.22 and 29.23, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphonated and nitrosulphohalogenated derivatives). Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.30.

5. (a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters.
  - (b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.
  - (c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.
  - (d) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.
  - (e) Halides of carboxylic acids are to be classified with the corresponding acids.
6. The compounds of headings Nos. 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.  
Heading No. 29.31 (organo-sulphur compounds) and heading No. 29.34 (other organo-inorganic compounds) are to be taken not to include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).
  7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemiacetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides and cyclic thioureides, imides of polybasic acids, hexamethylenetetramine and trimethylenetrinitramine.

**Additional Note**

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

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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (F) (S)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)	5	
1	2	3	4	5		
29.01	<i>I. Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>					
	<b>Hydrocarbons:</b> <b>A. Acyclic:</b> I. For use as power or heating fuels: a) Butane; ethane; ethylene ... .. b) Heptane; hexane; 2-methylbutane; octadecane; octane; pentane c) Other: 1. Hydrocarbon oil ... ..  2. Other ... ..  II. For other purposes: a) Butane; ethane; ethylene ... .. b) Heptane; hexane; 2-methylbutane; octadecane; octane; pentane c) Buta-1,2-diene; buta-1,3-diene ... .. d) Other: 1. Hydrocarbon oil ... ..	F 11.8% S 8%  F Hydrocarbon oil duty but not less than 4.8% plus 7% S Hydrocarbon oil duty but not less than 8%  20.8%  4.8%  9.6%  Hydrocarbon oil duty but not less than 4.8%	M 4.8% E —  M Hydrocarbon oil duty but not less than 4.8% E —  M 13.8% E —  M 4.8% E —  M 9.6% E —  M Hydrocarbon oil duty but not less than 4.8% E —	C1 7% C2 —  C1 7% C2 —  C1 7% C2 —  C1 — C2 —  C1 — C2 —  C1 — C2 —		

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
29.01 (cont'd)	A. II. d) 2. Other ... ..	13.8%	M E 13.8%	—
B. Cyclanes and cyclenes:	I. Azulenes:	...	...	...
a) Hydrocarbon oils	...	F Hydrocarbon oil duty but not less than 4.8%, plus 5.1%	M Hydrocarbon oil duty but not less than 4.8%	C1 C2 5.1%
b) Other	...	S Hydrocarbon oil duty but not less than 8%	E —	—
II. Other:	...	18.9%	M E 13.8%	C1 C2 5.1%
a) For use as power or heating fuels	...	F Hydrocarbon oil duty but not less than 4.8%, plus 7%	M Hydrocarbon oil duty but not less than 4.8%	C1 C2 7%
b) For other purposes:	...	S Hydrocarbon oil duty but not less than 8%	E —	—
1. Dicyclopentadiene...	...	—	—	—
2. Other:	...	...	...	...
aa) Hydrocarbon oil	...	F Hydrocarbon oil duty but not less than 4.8%	M Hydrocarbon oil duty but not less than 4.8%	—
bb) Other	...	13.8%	M E 13.8%	—
C. Cycloterpenes:	...	...	...	...
I. Pinenes, camphene and dipentene:	...	...	...	...
a) Pinene; dipentene	...	...	...	...
b) Other:	...	...	...	...

1	2	3	4	5
	1. Hydrocarbon oil ...	F Hydrocarbon oil duty but not less than 4.8%, plus 3.8%	M Hydrocarbon oil duty but not less than 4.8%	C1 C2 3.8%
	2. Other ...	S Hydrocarbon oil duty but not less than 8% 17.6%	E — M 13.8%	C1 C2 3.8%
	II. Other:			
	a) (+) Limonene; (—) limonene; terpinolene ...	—	—	—
	b) Other:			
	1. Hydrocarbon oil ...	F Hydrocarbon oil duty but not less than 4.8%, plus 4.4%	M Hydrocarbon oil duty but not less than 4.8%	C1 C2 4.4%
	2. Other ...	S Hydrocarbon oil duty but not less than 8% 18.2%	E — M 13.8%	C1 C2 4.4%
	D. Aromatic:			
	I. Benzene, toluene and xylenes:			
	a) For use as power or heating fuels:			
	1. Benzene; toluene; xylene, mixed isomers	F Hydrocarbon oil duty but not less than 4.8%, plus 6.4%	M Hydrocarbon oil duty but not less than 4.8%	C1 C2 6.4%
	2. Other hydrocarbon oil ...	S Hydrocarbon oil duty but not less than 8%	E —	—
	b) For other purposes:			
	1. Benzene; toluene; xylene, mixed isomers	—	M Hydrocarbon oil duty but not less than 4.8%	—
	2. Other hydrocarbon oil ...	Hydrocarbon oil duty but not less than 4.8%	E —	—

1	2	3	4	5
29.01 (contd)	D. II. Styrene and ethylbenzene:	4.8%, in addition to any hydrocarbon oil duty	M 4.8%, in addition to any hydrocarbon oil duty E —	—
	a) Styrene monomer ... ..	...	...	...
	b) Other hydrocarbon oil ... ..	F Hydrocarbon oil duty but not less than 4.8%, plus 2.5% S Hydrocarbon oil duty but not less than 8%	M Hydrocarbon oil duty but not less than 4.8% E —	C1 C2 2.5% —
	III. isoPropylbenzene (cumene) ... ..	F Hydrocarbon oil duty but not less than 4.8%, plus 3.2% S Hydrocarbon oil duty but not less than 8%	M Hydrocarbon oil duty but not less than 4.8% E —	C1 C2 3.2% —
	IV. Naphthalene and anthracene ... ..	S Hydrocarbon oil duty but not less than 8%	M 4.8% E —	—
	V. Biphenyl and terphenyls ... ..	18.6%	M 4.8% E —	—
	VI. Other:	...	M 13.8% E —	C1 C2 4.8% —
	a) Indene ... ..	F 8.9% S 8%	M — E —	—
	b) Phenanthrene ... ..	...	M 4.8% E —	C1 C2 4.1% —
	c) Other:	...	M Hydrocarbon oil duty but not less than 4.8% E —	C1 C2 4.1% —
	I. Hydrocarbon oil ... ..	F Hydrocarbon oil duty but not less than 4.8%, plus 4.1% S Hydrocarbon oil duty but not less than 8%	M Hydrocarbon oil duty but not less than 4.8% E —	C1 C2 4.1% —
	2. Other ... ..	...	M 13.8% E —	C1 C2 4.1% —

1	2	3	4	5		
29.02	<b>Halogenated derivatives of hydrocarbons:</b> <b>A. Halogenated derivatives of acyclic hydrocarbons:</b> I. Fluorides and polyfluorides... .. II. Chlorides and polychlorides: a) Saturated: 1. Chloromethane and chloroethane ... .. 2. Other ... .. b) Unsaturated ... .. III. Bromides and polybromides ... .. IV. Iodides and polyiodides ... .. V. Mixed derivatives ... .. <b>B. Halogenated derivatives of cyclanes, cyclenes and cycloterpenes</b> <b>C. Halogenated derivatives of aromatic hydrocarbons ... ..</b>	19.5%  19.5% 18.9% 19.8% 21.1% 20.8% 19.2% 19.2% 19.5%  18.9%  17% 18.9%  18.2% 18.9%	M E  M E M E M E M E M E M E M E M E M E M E  M E  M E M E  M E M E	13.8% —  13.8% — 13.8% — 13.8% — 13.8% — 13.8% — 13.8% — 13.8% — 13.8% — 13.8% — 13.8% —  13.8% —  13.8% — 13.8% — 13.8% —  13.8% — 13.8% —	C1 C2  C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2  C1 C2  C1 C2 C1 C2 C1 C2 C1 C2  C1 C2  C1 C2 C1 C2 C1 C2 C1 C2	5.7% —  5.7% — 5.1% — 6% — 7.3% — 7% — 5.4% — 5.4% — 5.7% —  5.1% —  3.2% — 5.1% —  4.4% — 5.1% —
29.03	<b>Sulphonated, nitrated or nitrosated derivatives of hydrocarbons:</b> <b>A. Sulphonated derivatives ... ..</b> <b>B. Nitrated and nitrosated derivatives:</b> I. Trinitrotoluenes and dinitronaphthalenes ... .. II. Other ... .. <b>C. Mixed derivatives:</b> I. Sulphohalogenated derivatives ... .. II. Other ... .. <i>II. Alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>	18.9%  17% 18.9%  18.2% 18.9%	M E  M E M E  M E M E	13.8% —  13.8% — 13.8% — 13.8% —  13.8% —  13.8% — 13.8% —  13.8% — 13.8% —	5.1% —  3.2% — 5.1% —  4.4% — 5.1% —	
29.04	<b>Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b> <b>A. Saturated monohydric alcohols:</b>	18.9%	M E M E	13.8% — 13.8% —	5.1% —	

1	2	3	4	5
29.04 (contd)				
A.	I. Methanol (methyl alcohol):			
	a) Synthetic...	...	...	...
	b) Other ...	...	...	...
	II. Propyl and isopropyl alcohols	...	...	...
	III. Butyl alcohols:			
	a) <i>tert</i> Butyl alcohol	...	...	...
	b) Other butyl alcohols	...	...	...
	IV. Pentyl alcohols (amyl alcohols)	...	...	...
	V. Other ...	...	...	...
	B. Unsaturated monohydric alcohols:			
	I. Allyl alcohol ...	...	...	...
	II. Other ...	...	...	...
	C. Polyhydric alcohols:			
	I. Diols, triols and tetraols	...	...	...
	II. Mannitol	...	...	...
	III. Sorbitol:			
	a) In aqueous solution:			
	1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content	...	...	...
	2. Other	...	...	...
	b) Other:			
	1. Containing 2% or less by weight of mannitol, calculated on the sorbitol content	...	...	...
	2. Other	...	...	...



1	2	3	4	5
	IV. Other polyhydric alcohols ... ..	18.2%	M E 13.8%	C1 C2 4.4%
	V. Halogenated, sulphonated, nitrated or nitrosated derivatives of polyhydric alcohols	19.5%	M E 13.8%	C1 C2 5.7%
29.05	<b>Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b>			
	A. Cyclanic, cyclenic and cycloterpentic:			
	I. Cyclohexanol, methyl- and dimethylcyclohexanols ...	20.2%	M E 13.8%	C1 C2 6.4%
	II. Menthol:	3.5%	—	C1 C2 3.5%
	a) Menthol, not containing more than 10% by weight of isomers of menthol other than (—)-menthol	—	—	—
	b) Other ... ..	17.3%	M E 13.8%	C1 C2 3.5%
	III. Sterols and inositols ... ..	18.2%	M E 13.8%	C1 C2 4.4%
	IV. Other ... ..	18.9%	M E 13.8%	C1 C2 5.1%
	B. Aromatic:			
	I. Cinnamyl alcohol ... ..	17.9%	M E 13.8%	C1 C2 4.1%
	II. Other ... ..	19.2%	M E 13.8%	C1 C2 5.4%
	III. <i>Phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>			
29.06	<b>Phenols and phenol-alcohols:</b>			
	A. Monophenols:			
	I. Phenol and its salts:			
	a) Phenol, other than synthetic or pharmaceutical quality	6%	M E 4.8%	C1 C2 1.2%
	b) Other ... ..	15%	M E 13.8%	C1 C2 1.2%
	II. Cresols, xylenols, and their salts:			
	a) Cresol, mixed isomers ... ..	5.7%	M E 4.8%	C1 C2 0.9%
	b) Other ... ..	14.7%	M E 13.8%	C1 C2 0.9%

1	2	3	4	5
29.06 (contd)	A. III. Naphthols and their salts ... ..	19.5%	13.8%	5.7% — 5.4% —
	IV. Other ... ..	19.2%	13.8% —	— — — —
	B. Polyphenols:			
	I. Resorcinol and its salts ... ..	19.2%	13.8%	5.4% —
	II. Hydroquinone (quinol) ... ..	19.5%	13.8%	5.7% —
	III. Dihydroxynaphthalenes and their salts ... ..	19.2%	13.8%	5.4% —
	IV. 2,2-Di-(4-hydroxyphenyl)propane ... ..	14.3%	10.5%	3.8% —
	V. Other ... ..	18.6%	13.8%	4.8% —
	C. Phenol-alcohols ... ..	19.5%	13.8%	5.7% —
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols:			
	A. Halogenated derivatives ... ..	18.6%	13.8%	4.8% —
	B. Sulphonated derivatives ... ..	19.5%	13.8%	5.7% —
	C. Nitrated and nitrosated derivatives:			
	I. Trinitrophenol (picric acid); lead trinitrosocinnoxide; trinitroxylenols and their salts	17%	13.8%	3.2% —
	II. Dinitrocresols; trinitro- <i>m</i> -cresol ... ..	18.9%	13.8%	5.1% —
	III. Other ... ..	19.5%	13.8%	5.7% —
	D. Mixed derivatives ... ..	19.5%	13.8%	5.7% —
	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	2	3	4	5	
29.08	<p>Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</p> <p>A. Ethers:</p> <p>I. Acyclic:</p> <p>a) Diethyl ether and dichlorodiethyl ethers:</p> <p>1. Diethyl ether ... ..</p> <p>2. Other ... ..</p> <p>b) Other ... ..</p> <p>II. Cyclanic, cyclenic and cycloterpenic ... ..</p> <p>III. Aromatic:</p> <p>a) 4-<i>tert</i> Butyl-3-methoxy-1-methyl-2,6-dinitrobenzene (musk ambrette) ... ..</p> <p>b) Diphenyl ether ... ..</p> <p>c) Other ... ..</p>	<p>23.8%</p> <p>20.8%</p> <p>19.2%</p> <p>19.2%</p> <p>17.9%</p> <p>19.2%</p> <p>18.9%</p>	<p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p>	<p>16.8%</p> <p>13.8%</p> <p>13.8%</p> <p>13.8%</p> <p>13.8%</p> <p>13.8%</p> <p>13.8%</p> <p>13.8%</p> <p>13.8%</p> <p>13.8%</p>	<p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p>
29.09	<p>Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives</p>	<p>20.1%</p>	<p>M</p> <p>E</p>	<p>13.8%</p> <p>—</p>	<p>C1</p> <p>C2</p>
	<p>B. Ether-alcohols:</p> <p>I. Acyclic ... ..</p> <p>II. Cyclic ... ..</p> <p>C. Ether-phenols and ether-alcohol-phenols:</p> <p>I. Guaiacol; potassium guaiacolsulphonate ... ..</p> <p>II. Other ... ..</p> <p>D. Alcohol peroxides and ether peroxides ... ..</p>	<p>20.2%</p> <p>18.2%</p> <p>19.8%</p> <p>18.6%</p> <p>18.2%</p>	<p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p>	<p>13.8%</p> <p>13.8%</p> <p>13.8%</p> <p>13.8%</p> <p>13.8%</p> <p>13.8%</p> <p>13.8%</p>	<p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p>
					<p>6.4%</p> <p>4.4%</p> <p>6%</p> <p>4.8%</p> <p>4.4%</p>
					<p>6.3%</p> <p>—</p>





1	2	3	4	5
29.13 (contd)	E. Ketone-phenols and other single or complex oxygen-function ketones	19.5%	M E 13.8%	C1 C2 5.7%
	F. Quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function quinones	19.2%	M E 13.8%	C1 C2 5.4%
	G. Halogenated, sulphonated, nitrated or nitrosated derivative:	18.2%	M E 13.8%	C1 C2 4.4%
	I. Musk ketone ...	18.9%	M E 13.8%	C1 C2 5.1%
	II. Other ...			
	VII. Carboxylic acids, and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives			
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:			
	A. Saturated acyclic monocarboxylic acids:			
	I. Formic acid and its salts and esters	19.8%	M E 13.8%	C1 C2 6%
	II. Acetic acid and its salts and esters:	20.5%	M E 13.8%	C1 C2 6.7%
	a) Acetic acid ...			
	b) Salts of acetic acid:	17%	M E 13.8%	C1 C2 3.2%
	1. Pyroflignites (for example, of calcium) ...			
	2. Sodium acetate ...	10.8%	M E 4.8%	C1 C2 6%
	3. Cobalt acetate ...	8%	M E 13.8%	C1 C2 4.4%
	4. Other:	15.9%	M E 10.5%	C1 C2 5.4%
	aa) Lead acetate; lead acetate, basic			
	bb) Chromic or chromous acetate	10.2%	M E 4.8%	C1 C2 5.4%
	cc) Cupric or cuprous acetate; copper acetates, basic	10.2%	M E 4.8%	C1 C2 5.4%
		8%		

1	2	3	4	5
	dd) Ferric or ferrous acetate ... ..	F S	M E	C1 C2
	ee) Other ... ..	10.2% 8.0% 19.2%	4.8% 13.8% —	5.4% — 5.4% —
	c) Esters of acetic acid:			
	1. Ethyl, vinyl, propyl and isopropyl acetates:			
	aa) Ethyl acetate ... ..	21.4%	15%	6.4% —
	bb) Other ... ..	20.2%	13.8% —	6.4% —
	2. Methyl, butyl, isobutyl, pentyl (amyl), isopentyl (isoamyl) and glycerol acetates	19.8%	13.8% —	6% —
	3. <i>p</i> -Tolyl, phenylpropyl, benzyl, rhodiny, santalyl and phenylethane-1,2-diol acetates	17.9%	13.8% —	4.1% —
	4. Other ... ..	19.2%	13.8% †	5.4% —
	III. Acetic anhydride ... ..	20.2%	13.8% —	6.4% —
	IV. Halides of acetic acid ... ..	19.5%	13.8% —	5.7% —
	V. Bromoacetic acids and their salts and esters	21.1%	13.8% †	7.3% —
	VI. Propionic acid and its salts and esters:			
	a) Propionic acid ... ..	14%	10.5% —	3.5% —
	b) Other ... ..	17.3%	13.8% †	3.5% —
	VII. Butyric acids and their salts and esters:			
	a) Ethyl butyrate; ethyl isobutyrate ... ..	21.6%	16.8% —	4.8% —
	b) Other ... ..	18.6%	13.8% †	4.8% —
	VIII. Valeric acids and their salts and esters	17.9%	13.8% †	4.1% —
	IX. Palmitic acid and its salts and esters:			
	a) Palmitic acid ... ..	17.3%	13.8% —	3.5% —
	b) Salts and esters of palmitic acid ... ..	18.9%	13.8% †	5.1% —

1	2	3	4	5
<b>29.14</b> <i>(contd)</i>				
A.	X. Stearic acid and its salts and esters:			
a)	Stearic acid ... ..	17.6%	13.8%	3.8%
b)	Salts and esters of stearic acid:			
1.	Zinc and magnesium stearates ... ..	17.9%	13.8%	4.1%
2.	Other ... ..	18.6%	13.8% †	4.8%
XI.	Other:			
a)	2-Ethylbutyric acid ... ..	9.9%	4.8%	5.1%
b)	Other ... ..	8.0%	13.8%	5.1%
B.	Unsaturated acyclic monocarboxylic acids:			
I.	Methacrylic acid and its salts and esters ... ..	18.9%	13.8% †	5.4%
II.	Undecenoic acids and their salts and esters:			
a)	Undecenoic acids ... ..	17.9%	13.8%	4.1%
b)	Salts and esters of undecenoic acids ... ..	18.9%	13.8% †	5.1%
III.	Oleic acid and its salts and esters:			
a)	Oleic acid ... ..	17.6%	13.8%	3.8%
b)	Salts and esters of oleic acid ... ..	18.9%	13.8% †	5.1%
IV.	Other:			
a)	Sorbic acid and acrylic acid ... ..	14.3%	10.5%	3.8%
b)	Other ... ..	18.6%	13.8% †	4.8%
C.	Cyclanic, cyclenic and cycloterpenic monocarboxylic acids	19.2%	13.8%	5.4%
D.	Aromatic monocarboxylic acids:			
I.	Benzoic acid and its salts and esters ... ..	19.2%	13.8%	5.4%
II.	Benzoyl chloride ... ..	19.5%	13.8%	5.7%
III.	Phenylacetic acid and its salts and esters ... ..	19.8%	13.8%	6%
IV.	Other ... ..	18.9%	13.8%	5.1%





1	2	3	4	5
29.16 (contd)	A. III. b) 2. Antimony barium tartrate; antimony potassium tartrate; antimony strontium tartrate; antimony tartrate	F S	4.8% —	C1 C2 5.7% —
	3. Potassium hydrogen tartrate ... ..	F S	4.8% —	C1 C2 5.7% —
	4. (+)-Tartaric acid ... ..	F S	4.8% —	C1 C2 5.7% —
	5. Other ... ..	F S	13.8% —	C1 C2 5.7% —
	IV. Citric acid and its salts and esters:			
	a) Citric acid ... ..	F S	4.8% —	C1 C2 6% —
	b) Crude calcium citrate ... ..	F S	13.8% —	C1 C2 2.2% —
	c) Other:			
	I. Aluminium ammonium citrate ... ..	F S	4.8% —	C1 C2 6.4% —
	2. Potassium dihydrogen citrate; dipotassium hydrogen citrate	F S	4.8% —	C1 C2 6.4% —
	3. Other ... ..	F S	13.8% —	C1 C2 6.4% —
	V. Gluconic acid and its salts and esters:			
	a) Calcium gluconate ... ..	F S	11.4% —	C1 C2 7.3% —
	b) Other ... ..	F S	13.8% —	C1 C2 7.3% —
	VI. Phenylglycolic acid (mandelic acid) and its salts and esters	F S	13.8% —	C1 C2 6.4% —
	VII. Cholic and deoxycholic acids and their salts and esters ...	F S	13.8% —	C1 C2 4.1% —
	VIII. Other:			
	a) Acyclic ... ..	F S	13.8% —	C1 C2 4.8% —
	b) Cyclic ... ..	F S	13.8% —	C1 C2 5.7% —
	B. Carboxylic acids with phenol function:			
	I. Salicylic and acetylsalicylic acids and their salts and esters:			
	a) Salicylic acid ... ..	F S	13.8% —	C1 C2 6.7% —

1	2	3	4	5
	b) Salts of salicylic acid ... ..	19.8%	M E 13.8%	Cl Cl 6%
	c) Esters of salicylic acid: I. Methyl salicylate and phenyl salicylate (salol)	20.8%	M E 13.8%	Cl Cl 7%
	2. Other ... ..	19.5%	M E 13.8%	Cl Cl 5.7%
	d) Acetylsalicylic acid and its salts and esters ... ..	20.5%	M E 13.8%	Cl Cl 6.7%
	II. Sulphosalicylic acids and their salts and esters ... ..	19.5%	M E 13.8%	Cl Cl 5.7%
	III. 4-Hydroxybenzoic acid and its salts and esters:			
	a) Methyl, ethyl and propyl 4-hydroxybenzoate ... ..	15.6%	M E 10.5%	Cl Cl 5.1%
	b) Other ... ..	18.9%	M E 13.8%	Cl Cl 5.1%
	IV. Gallic acid (3,4,5-trihydroxybenzoic acid) and its salts and esters:			
	a) Gallic acid (3,4,5-trihydroxybenzoic acid) ... ..	18.2%	M E 13.8%	Cl Cl 4.4%
	b) Salts and esters of Gallic acid (3,4,5-trihydroxybenzoic acid)	19.2%	M E 13.8%	Cl Cl 5.4%
	V. Hydroxynaphthoic acids and their salts and esters ... ..	19.5%	M E 13.8%	Cl Cl 5.7%
	VI. Other ... ..	19.2%	M E 13.8%	Cl Cl 5.4%
	C. Carboxylic acids with aldehyde or ketone function:			
	I. Dehydrocholic acid (3,7,12-trioxo-5-beta-cholanic acid) and its salts	17.9%	M E 13.8%	Cl Cl 4.1%
	II. Ethyl acetoacetate and its salts ... ..	20.2%	M E 13.8%	Cl Cl 6.4%
	III. Other ... ..	19.2%	M E 13.8%	Cl Cl 5.4%
	D. Other single or complex oxygen-function carboxylic acids ... ..	19.2%	M E 13.8%	Cl Cl 5.4%
	VIII. <i>Inorganic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives</i>			
29.17	<b>Sulphuric esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	19.5%	M E 13.8%	Cl Cl 5.7%

1	2	3	4	5		
29.18	<b>Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b> A. Ethane-1,2-diol dinitrate (ethylene glycol dinitrate), mannitol hexanitrate, glycerol trinitrate and pentaerythritol tetranitrate (penthrite) B. 3-Oxapentane-1,5-diol dinitrate (digol dinitrate) ... .. C. Other... ..	18.6%  18.6% 19.2%	M E  M E M E  M E  M E  M E M E  M E	13.8% —  13.8% — 13.8% —  13.8% —  13.8% — 13.8% —  13.8% —  13.8% —	4.8% —  4.8% — 5.4% —  4.8% —  4.4% —  5.4% — 5.7% —  5.4% —	
29.19	<b>Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives:</b> A. Inositol hexaphosphoric acid (phytic acid), inositol hexaphosphates (phytates) and lactophosphates B. Tributyl phosphates, triphenyl phosphate, tritoyl phosphates, trixylyl phosphates and trichloroethyl phosphates C. Other... ..	18.6%  18.2%  19.2%  19.5%  19.2%	M E  M E  M E M E  M E	4.8% —  4.4% —  5.4% — 5.7% —  5.4% —	4.8% —  4.4% —  5.4% — 5.7% —  5.4% —	
29.20	<b>Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	19.5%	M E M E	5.7% —	5.7% —	
29.21	<b>Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives</b>	19.2%	M E	5.4% —	5.4% —	
29.22	<p style="text-align: center;"><i>IX. Nitrogen-function compounds</i></p> <b>Amine-function compounds:</b> A. Acyclic monoamines: I. Methylamine and di- and trimethylamine, and their salts II. Diethylamine and its salts ... .. III. Other ... .. B. Acyclic polyamines: I. Hexamethylenediamine and its salts ... ..	18.9%  17.3%  18.2%  18.9%	M E M E M E  M E	13.8% — 13.8% — 13.8% —  13.8% —	5.1% — 3.5% — 4.4% —  5.1% —	5.1% — 3.5% — 4.4% —  5.1% —

1	2	3	4	5
	II. Other ... ..	17.6%	M E 13.8%	Cl C2 3.8%
	C. Cyclanic, cyclic and cycloaliphatic mono- and polyamines: I. Cyclohexylamine and dimethylcyclohexylamine, and their salts	17.9%	M E 13.8%	Cl C2 4.1%
	II. Other ... ..	18.9%	M E 13.8%	Cl C2 5.1%
	D. Aromatic monoamines: I. Aniline and its halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	18.9%	M E 13.8%	Cl C2 5.1%
	II. <i>N</i> -Methyl- <i>N</i> -2,4,6-tetraaminoaniline (tetryl) ... ..	16.3%	M E 13.8%	Cl C2 2.5%
	III. Toluidines and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	18.9%	M E 13.8%	Cl C2 5.1%
	IV. Xylidines and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	18.6%	M E 13.8%	Cl C2 4.8%
	V. Diphenylamine and its halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts: a) 2,2',4,4',6,6'-Hexanitrodiphenylamine (hexyl) ... ..	16.3%	M E 13.8%	Cl C2 2.5%
	b) Other ... ..	18.9%	M E 13.8%	Cl C2 5.1%
	VI. 1-Naphthylamine and 2-naphthylamine and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts: a) 2-Naphthylamine and its salts ... ..	18.2%	M E 13.8%	Cl C2 4.4%
	b) Other ... ..	18.9%	M E 13.8%	Cl C2 5.1%
	VII. Other ... ..	18.9%	M E 13.8%	Cl C2 5.1%
	E. Aromatic polyamines: I. Phenylenediamines and diaminotoluenes, and their halogenated, sulphonated, nitrated and nitrosated derivatives, and their salts	18.2%	M E 13.8%	Cl C2 4.4%
	II. Other ... ..	18.9%	M E 13.8%	Cl C2 5.1%



1	2	3	4	5	
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins: A. Lecithins and other phosphoaminolipins ... .. B. Other ... ..	8.8% 8.0% 19.2%	4.8% — 13.8% —	C1 C2 C1 C2 —	3.5% — 5.4% —
29.25	Carboxamide-function compounds; amide-function compounds of carbonic acid: A. Acyclic amides: I. Asparagine and its salts: a) Asparagine ... .. b) Asparagine salts ... .. II. Other ... .. B. Cyclic amides: I. Ureines: a) 4-Ethoxyphenylurea (dulcin) ... .. b) Other ... .. II. Ureides: a) 5-Ethyl-5-phenylbarbituric acid (phenobarbital) and its salts b) 5,5-Diethylbarbituric acid (barbital) and its salts ... .. c) Other ... .. III. Other cyclic amides: a) Diethylaminoaceto-2',6'-xylylidide (lidocaine) ... .. b) Other ... ..	18.2% 19.2% 19.5%  17.6% 18.6% 20.8%  19.8% 19.2%  18.6% 19.2%	13.8% — 13.8% — 13.8% —  13.8% — 13.8% — 13.8% — 13.8% —	C1 C2 C1 C2 C1 C2  C1 C2 C1 C2 C1 C2  C1 C2 C1 C2 C1 C2  C1 C2 C1 C2  C1 C2 C1 C2	4.4% — 5.4% — 5.7% —  3.8% — 4.8% — 7% —  6% 5.4% —  4.8% — 5.4% —
29.26	Carboxyimide-function compounds (including ortho-benzoic sulphimide and its salts) and imine-function compounds (including hexamethylenetetramine and trimethylenetriframine): A. Imides: I. orthoBenzoic sulphimide (saccharin) and its salts ... ..	18.6%	13.8% —	C1 C2	4.8% —

1	2	3	4	5
29.26 (contd)	A. II. Other ... ..	19.2%	13.8%	5.4%
	B. Imines:			
	I. Aldimines ... ..	19.5%	13.8%	5.7%
	II. Other imines:			
	a) Hexamethylenetetramine ... ..	19.5%	13.8%	5.7%
	b) Trimethylenetrinitramine (hexogen) ... ..	17.3%	13.8%	3.5%
	c) Other ... ..	19.2%	13.8%	5.4%
29.27	Nitrile-function compounds:			
	A. Dicyandiamide ... ..	6%	—	6%
	B. Other... ..	19.8%	13.8%	6%
29.28	Diazo-, azo- and azoxy-compounds ... ..	18.9%	13.8%	5.1%
29.29	Organic derivatives of hydrazine or of hydroxylamine ... ..	19.2%	13.8%	5.4%
29.30	Compounds with other nitrogen-functions ... ..	19.2%	13.8%	5.4%
	X. <i>Organo-inorganic compounds and heterocyclic compounds</i>			
29.31	Organo-sulphur compounds:			
	A. Xanthates ... ..	18.2%	13.8%	4.4%
	B. Other... ..	19.5%	13.8%	5.7%
29.32	Organo-arsenic compounds ... ..	19.2%	13.8%	5.4%
29.33	Organo-mercury compounds ... ..	19.2%	13.8%	5.4%



1	2	3	4	5
29.34	Other organo-inorganic compounds:			
	A. Tetraethyl-lead ... ..	20.2%	M E 13.8%	C1 C2 6.4%
	B. Other... ..	19.5%	M E 13.8%	C1 C2 5.7%
29.35	Heterocyclic compounds; nucleic acids:			
	A. Furfuraldehyde (furfural, furfural) and benzofuran (coumarone)	17.6%	M E 13.2%	C1 C2 4.4%
	B. Furfuryl and tetrahydrofurfuryl alcohols ... ..	18.6%	M E 13.2%	C1 C2 5.4%
	C. Thiophen ... ..	17.6%	M E 13.2%	C1 C2 4.4%
	D. Pyridine and its salts ... ..	16.4%	M E 13.2%	C1 C2 3.2%
	E. Indole and betamethylindole (skatole) and their salts ... ..	17%	M E 13.2%	C1 C2 3.8%
	F. Esters of pyridine-beta-carboxylic (nicotinic) acid; diethylamide of nicotinic acid (nikethamide) and its salts	17.6%	M E 13.2%	C1 C2 4.4%
	G. Quinoline and its salts ... ..	18.6%	M E 13.2%	C1 C2 5.4%
	H. 2,3-Dimethyl-1-phenyl-5-pyrazolone (phenazone) and 4-dimethylamino-2,3-dimethyl-1-phenyl-5-pyrazolone (amidopyrin), and their derivatives:			
	I. 2,3-Dimethyl-1-phenyl-4-isopropyl-5-pyrazolone (propyphenazone)	17.3%	M E 13.2%	C1 C2 4.1%
	II. Other:			
	a) Amidopyrin ... ..	11.8%	M E 4.8%	C1 C2 7%
	b) Other ... ..	8% 20.2%	M E 13.2%	C1 C2 7%
	IJ. Nucleic acids and their salts:			
	I. Nucleic acids ... ..	10.5% 8% 18.9%	M E 4.8%	C1 C2 5.7%
	II. Salts of nucleic acids ... ..	17%	M E 13.2%	C1 C2 5.7%
	K. 3-Picoline ... ..	17%	M E 13.2%	C1 C2 3.8%

1	2	3	4	5
29.35 (contd)	L. Di(benzothiazol-2-yl) disulphide; mercaptobenzimidazole; mercaptobenzothiazole and its salts	18.9%	13.2%	5.7%
	M. Santonin ... ..	8%	4.8%	3.2%
	N. Coumarin, methylcoumarin and ethylcoumarin ... ..	18.9%	13.2%	5.7%
	O. Phenolphthalein ... ..	18.9%	13.2%	5.7%
	P. 1-Methyl-4-( <i>N</i> -phenyl- <i>N</i> -2-thenylamino) piperidine (thentalidine) and its tartrates and maleates; 10-[2-(1-Methyl-2-piperidyl) ethyl]-2-methylthiophenothiazine (thionidazine) and its salts; 4-(3-Hydroxyphenyl)-1-methyl-4-propionylpiperidine hydrochloride (ketobemidone hydrochloride); 2-(1-Naphthylmethyl)-2-imidazole hydrochloride (naphazoline hydrochloride) and 2-(1-naphthylmethyl)-2-imidazole nitrate (naphazoline nitrate); 2-[ <i>N</i> -(3-Hydroxyphenyl)- <i>p</i> -toluidinomethyl]-2-imidazole (pentalamine); 4-Butyl-1,2-diphenylpyrazolidine-3,5-dione (phenylbutazone); 5-(3-Dimethylaminopropyl)-10,11-dihydrodibenz[ <i>b,f</i> ]azepine hydrochloride (imipramine hydrochloride); 0,0-Diethyl 0-6-methyl-2-isopropylpyrimidin-4-yl phosphorothioate (diazinon); 2-Chloro-4,6-di(ethylamino)-1,3,5-triazine(simazine); 2-Chloro-4-ethylamino-6-isopropylamino-1,3,5-triazine (atrazine); (+)-3-Methoxy- <i>N</i> -methylmorphinan (dextromethorphan) and its salts; 6-Allyl-5,7-dihydrobenz [ <i>c, e</i> ] azepine (azapetine) and its salts; 7-Chloro-2-methylamino-5-phenylbenzo-3 <i>H</i> -1,4-diazepine 4-oxide (chloridazepoxide) and its salts; <i>N</i> -isoNicotinoyl- <i>N</i> -isopropylhydrazine (iproniazid); 1,2,3,4-Tetrahydro-2-methyl-9-phenyl-2-azafluorene (phenandamine) and its salts; 3-Dimethylcarbamoyloxy-1-methylpyridinium bromide (pyridostigmine bromide); 2-Chloro-10-(3-dimethylaminopropylidene)-9-thiaanthracene (chlorprothixene);	16.5%	13.2%	3.3%

1	2	3	4	5
29.36	2-Benzyl-2-imidazoline hydrochloride (tolazoline hydrochloride); 2-Chloro-4, 6-di (isopropylamino)-1, 3, 5-triazine (propazine); 2-Ethylthio-10-[3-(4-methylpiperazin-1-yl) propyl] phenothiazine (thiethylperazine); Halogenated quinoline derivatives; Quinoline-carboxylic acid derivatives Q. Other: I. Catechin; pyrrole ... .. II. 1,6-Hexanolactam ... .. III. Quassin ... .. IV. Other ... ..	F 8% S 6.5% 13.7%  F 8.9% S 8% 17.3%  14.9% 19.2%	M 3.9% E — M 9.6% E — M 4.8% E — M 13.2% E †  M 10.5% E — M 13.8% E —	Cl 4.1% C2 — Cl 4.1% C2 — Cl 4.1% C2 — Cl 4.1% C2 —  Cl 4.4% C2 — Cl 5.4% C2 —
29.37	Sulphonamides ... .. Sultones and sultams ... ..	16% 15% 15.5% 18.9% 17%	M 13.2% E — M 13.2% E — M 13.2% E — M 13.2% E — M 13.2% E —	Cl 2.8% C2 — Cl 1.8% C2 — Cl 2.3% C2 — Cl 5.7% C2 — Cl 3.8% C2 —
29.38	XI. Provitamins, vitamins, hormones and enzymes, natural or reproduced by synthesis  Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent: A. Provitamins, unmixed, whether or not in aqueous solution ... .. B. Vitamins, unmixed, whether or not in aqueous solution: I. Vitamins A ... .. II. Vitamins B <sub>1</sub> , B <sub>2</sub> , B <sub>6</sub> , B <sub>12</sub> and H ... .. III. Vitamin B <sub>12</sub> ... .. IV. Vitamin C ... ..			

1	2	3	4	5	
29.38 (cont'd)	B. V. Other vitamins ... .. C. Natural concentrates of vitamins: I. Natural concentrates of vitamins A + D II. Other ... .. D. Intermixtures, whether or not in any solvent; non-aqueous solutions of provitamins or vitamins	16.8%  7% 9.2% 8% 17.8%	M E  M E M E M E	13.2% — 4.8% 4.8% — 13.2% —	C1 C2  C1 C2 C1 C2 C1 C2
29.39	<b>Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones:</b> A. Adrenaline ... .. B. Insulin ... .. C. Pituitary (anterior) and similar hormones: I. Gonadotrophic hormones: a) Chorionic gonadotrophin; serum gonadotrophin ... .. b) Other ... .. II. Other: a) Corticotrophin; thyrotrophin ... .. b) Other ... .. D. Adrenal (cortex) hormones: I. Cortisone and hydrocortisone, and their acetates; prednisone and prednisolone II. Other ... .. E. Other hormones and other steroids: I. Insulin salts ... .. II. Other ... .. Enzymes ... ..	19.2% 5.1%  8.8% 8% 17.3%  9.6% 8% 18.6% 17.3% 18.2%  4.4% 18.2% 8.9% 8%	M E  F S  F S  F S  F S  F S  F S  F S	13.8% — — 4.8% — 13.8% — 4.8% — 13.8% — 13.8% — 13.8% — 13.8% — 4.4% — 13.8% — 4.8% —	C1 C2 C1 C2  C1 C2 C1 C2  C1 C2 C1 C2  C1 C2 C1 C2  C1 C2 C1 C2  C1 C2 C1 C2  C1 C2 C1 C2  C1 C2 C1 C2
29.40					

1	2	3	4	5	
29.41	XII. <i>Glycosides and vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives</i>				
	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives:				
	A. Digitalis glycosides:				
	I. Digitalin; digitonin; digitoxin	17.6%	M	13.8%	C1
	II. Digoxin	17.6%	E	13.8%	C2
	III. Other	8.6%	M	4.8%	C1
	B. Glycyrrhizic acid and glycyrrhizates	8.8%	E	4.8%	C2
	C. Rutin and its derivatives:	8.0%	M	4.8%	C1
	I. Rutin	19.5%	E	13.8%	C2
	II. Other	10.5%	M	4.8%	C1
	D. Other:	8.0%	E	5.7%	C2
	I. Aesculin	18.2%	M	13.8%	C1
	II. Aloin	18.2%	E	13.8%	C2
	III. Amygdalin	18.2%	M	13.8%	C1
	IV. Arbutin; arbutin benzoate	18.2%	E	13.8%	C2
	V. Colocynthin	18.2%	M	13.8%	C1
	VI. Ouabain	18.2%	E	13.8%	C2
	VII. Phloridzin	18.2%	M	13.8%	C1
	VIII. Salicin	18.2%	E	13.8%	C2
	IX. Salicylaldehyde glucoside	18.2%	M	13.8%	C1
	X. Sinigrin	18.2%	E	13.8%	C2
	XI. Other	9.2%	M	4.8%	C1
		8.0%	E	4.8%	C2
		F			
		S			

1	2	3	4	5
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, esters and other derivatives: A. Of the opium group: I. Thebaine and its salts ... .. II. Other: a) Chemically defined compounds ... .. b) Other ... .. B. Of cinchona: I. Quinine and quinine sulphate: a) Quinine sulphate of vegetable origin ... .. b) Other ... .. II. Other: a) Chemically defined compounds ... .. b) Other ... .. C. Other alkaloids: I. Caffeine and its salts ... .. II. Cocaine and its salts: a) Crude cocaine ... .. b) Other ... .. III. Emetine and its salts ... .. IV. Ephedrines and their salts ... .. V. Theobromine and its derivatives: a) Theobromine and its salts ... .. b) Other ... .. VI. Theophylline and theophylline-diaminoethane (aminophyllin), and their salts	17.3%  18.6% 9.3% 6.5%  7.2% 16%  17% 7.7% 6.5% 13.7%  3.9% 17.6% 12.8% 18.3%  12.8% 16.4% 18.6%	M E  M E M E  M E M E  M E M E M E  M E M E M E  M E M E M E  M E M E M E	4.1% — 5.4% — 5.4% —  2.8% — 2.8% —  3.8% — 3.8% — 4.1% —  —  4.4%  3.2% — 5.1% —  3.2% — 3.2% — 5.4% —

1	2	3	4	5
	VII. Other:			
	a) Nicotine; nicotine sulphate ... ..	12.9%	M E 9.6%	C1 C2 3.3%
	b) Other:			
	1. Chemically defined compounds ... ..	16.5%	M E 13.2%	C1 C2 3.3%
	2. Other ... ..	7.2% 6.5%	M E 3.9%	C1 C2 3.3%
	<i>XIII. Other organic compounds</i>			
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42:			
	A. Rhamnose, raffinose and mannose ... ..	19.8%	M E 13.8%	C1 C2 6%
	B. Other:			
	I. Fructose ... ..	8%	M E 3.2%	C1 C2 8%
	II. Sugar ethers and sugar esters, and their salts:			
	a) Chemically defined compounds ... ..	20%	M E 13.8%	C1 C2 8%
	b) Other ... ..	12.8% 8% 20%	M E 4.8% 3.2% 13.8% 3.2%	C1 C2 C2 C1 C2 8%
	III. Other ... ..			
29.44	Antibiotics:			
	A. Penicillins ... ..	16.8%	M E 10.5%	C1 C2 6.7%
	B. Chloramphenicol ... ..	14.6%	M E 10.5%	C1 C2 4.1%
	C. Other antibiotics ... ..	13.7%	M E 10.5%	C1 C2 3.2%
29.45	Other organic compounds:			
	A. Sodium antimonygluconate ... ..	11.2% 8%	M E 4.8%	C1 C2 6.4%
	B. Other ... ..	20.2%	M E 13.8%	C1 C2 6.4%

## 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 laminae and sterile laminae tents;
  - (c) Sterile absorbable surgical haemostatics;
  - (d) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
  - (e) Blood-grouping reagents;
  - (f) Dental cements and other dental fillings; and
  - (g) First-aid boxes and kits.



Head- ing No.	Description	Rate of Import Duty (if any)					
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*	
1	2	3	4	5	5		
30.01	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included: A. Glands or other organs, dried: I. Powdered ... .. II. Not powdered ... .. B. Other... ..	8% 7.3% 8.8% 8%	M E M E M E	4.8% 4.8% 4.8% —	3.2% — 2.5% — 3.5% —	CI C2 CI C2 CI C2	
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products: A. Antisera and vaccines ... .. B. Microbial cultures ... .. C. Other... ..	8.6% 8% 10.2% 8% 9.2% 8%	F S F S F S	M E M E M E	4.8% 4.8% 4.8% —	3.8% — 5.4% — 4.4% —	CI C2 CI C2 CI C2

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
<p><b>30.03</b></p>	<p><b>Medicaments (including veterinary medicaments):</b>                      A. Not put up in forms or in packings of a kind sold by retail:                      I. Containing iodine or iodine compounds:                      a) Mixed 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent</p>	<p><b>F</b> 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 8.1%</p> <p><b>S</b> 6.5% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p>	<p><b>M</b> 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p> <p><b>E</b> —</p>	<p><b>C1</b> 8.1% <b>C2</b> —</p>
<p>b) Unmixed products put up in measured doses ...</p>	<p>...</p>	<p><b>F</b> The rate prefixed by the letter M applicable to the products when not put up in measured doses, plus 8.1%  <b>S</b> The rate in Column 3 applicable to the products when not put up in measured doses</p>	<p><b>M</b> The rate prefixed by the letter M applicable to the products when not put up in measured doses</p> <p><b>E</b> —</p>	<p><b>C1</b> 8.1% <b>C2</b> —</p>

1	2	3	4	5
	<p>c) Other ... ..</p> <p>II. Other:</p> <p>a) Containing penicillin, streptomycin or their derivatives:</p> <p>I. Containing penicillin or its derivatives:</p> <p>aa) Mixed 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 for which the duty prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent</p>	<p>F 12% S 6.5%</p> <p>F 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 5.2% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p> <p>S 6.5% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p>	<p>M 3.9% E</p> <p>M 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents E</p>	<p>C1 8.1% C2</p> <p>C1 5.2% C2</p>

1	2	3	4	5
30.03 (contd)	A. II. a) 1. bb) Unmixed products put up in measured doses	F The rate prefixed by the letter M applicable to the products when not put up in measured doses, plus 5.2%	M The rate prefixed by the letter M applicable to the products when not put up in measured doses  E	C1 C2  5.2% —
	S The rate in Column 3 applicable to the products when not put up in measured doses	S The rate in Column 3 applicable to the products when not put up in measured doses	M 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 4.4%	C1 C2  4.4% —
	2. Other:  aa) Mixed 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent	S 6.5% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents	E	—

1	2	3	4	5
	bb) Unmixed products put up in measured doses	F The rate prefixed by the letter M applicable to the products when not put up in measured doses, plus 4.4% S The rate in Column 3 applicable to the products when not put up in measured doses	M The rate prefixed by the letter M applicable to the products when not put up in measured doses E —	C1 4.4% C2 —
b) Other: 1. Unmixed products put up in measured doses ...		F The rate prefixed by the letter M applicable to the products when not put up in measured doses, plus 3.1% S The rate in Column 3 applicable to the products when not put up in measured doses	M The rate prefixed by the letter M applicable to the products when not put up in measured doses E —	C1 3.1% C2 —
2. Other: aa) Insulin preparations ... bb) 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent		F 3.1% S 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 3.1%	M 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents E —	C1 3.1% C2 3.1% C1 — C2 —

1	2	3	4	5
<p>30.03 (contd)</p>	<p>A. II. b) 2. bb)  cc) Other ... ..  B. Put up in forms or in packings of a kind sold by retail: I. Containing iodine or iodine compounds: a) Mixed 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent</p>	<p>S 6.5% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in column 4 of this Schedule on such constituents 7% 6.5%</p> <p>F S</p> <p>F 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 9.5%</p> <p>S 6.5% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p>	<p>M E 3.9%  M 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents  E</p>	<p>C1 C2 3.1%  C1 C2 9.5%</p>

1	2	3	4	5
	b) Unmixed products ... ..	F The rate prefixed by the letter M applicable to the products when not in packings of a kind sold by retail, plus 9.5% S The rate in Column 3 applicable to the products when not in packings of a kind sold by retail 13.4% 6.5%	M The rate prefixed by the letter M applicable to the products when not in packings of a kind sold by retail — E —	C1 9.5% C2 —
c) Other ... ..	... ..	F 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 7% S 6.5% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents	M 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents — E —	C1 9.5% C2 —
II. Other: a) Containing penicillin, streptomycin or their derivatives: I. Mixed 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 for which the duty rate prefixed by the letter M in column 4 of this Schedule is 10.5 per cent or more of the value of the constituent	... ..	F 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 7% S 6.5% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents	M 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents — E —	C1 7% C2 —

1	2	3	4	5
30.03 (contd)	B. II. a) 2. Unmixed products	F The rate prefixed by the letter M applicable to the products when not in packings of a kind sold by retail, plus 7% S The rate in Column 3 applicable to the products when not in packings of a kind sold by retail	M The rate prefixed by the letter M applicable to the products when not in packings of a kind sold by retail E	7% —
	b) Other: 1. Unmixed products	F The rate prefixed by the letter M applicable to the products when not in packings of a kind sold by retail, plus 4.1% S The rate in column 3 applicable to the products when not in packings of a kind sold by retail	M The rate prefixed by the letter M applicable to the products when not in packings of a kind sold by retail E	4.1% —
	2. Other: aa) Insulin preparations ... bb) 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 for which the duty rate prefixed by the letter M in column 4 of this Schedule is 10.5 per cent or more of the value of the constituent	F 4.1% S 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 4.1% F	M 3.9% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents E	4.1% — 4.1% —



1	2	3	4	5	6	7
30.04	cc) Other ...	...	...	...	...	...
	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:					
	I. Of cellulose	...	...	...	...	...
	II. Of other materials	...	...	...	...	...
	B. Other...	...	...	...	...	...
30.05	Other pharmaceutical goods:					
	A. Blood-grouping reagents	...	...	...	...	...
	B. Dental alloys, dental cements and other dental fillings, containing base metals	...	...	...	...	...
	C. First-aid boxes and kits	...	...	...	...	...
	D. Other...	...	...	...	...	...
	S	6.5% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents	8% 6.5%	M E	3.9% —	C1 C2 4.1% —
	F	12.8%	M	8.4%	C1	4.4%
	S	11.2%	E	6%	C2	4.4%
	F	10%	M	9.6%	C1	4.4%
	S	14%	E	—	C2	—
	F	9.6%	M	4.8%	C1	4.8%
	S	8% 14.4%	E E	— —	C2 C1	4.8% —
	F	14.4%	M	9.6%	C1	4.8%
	S	10.8% 10%	E E	— —	C2 C1	4.8% —

## Chapter 31

*Fertilisers*

## Notes

1. Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
  - (A) Goods which answer to one or other of the descriptions given below:
    - (i) Sodium nitrate containing not more than 16.3% by weight of nitrogen;
    - (ii) Ammonium nitrate, whether or not pure;
    - (iii) Ammonium sulphonitrate, whether or not pure;
    - (iv) Ammonium sulphate, whether or not pure;
    - (v) Calcium nitrate containing not more than 16% by weight of nitrogen;
    - (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
    - (vii) Calcium cyanamide containing not more than 25% by weight of nitrogen, whether or not treated with oil;
    - (viii) Urea, whether or not pure.
  - (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
  - (C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
  - (D) Liquid fertilisers consisting of the goods of sub-paragraphs 1. (A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.
2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
  - (A) Goods which answer to one or other of the descriptions given below:
    - (i) Basic slag;
    - (ii) Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
    - (iii) Superphosphates (single, double or triple);
    - (iv) Calcium hydrogen phosphate containing not less than 0.2% by weight of fluorine.
  - (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
  - (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.
3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
  - (A) Goods which answer to one or other of the descriptions given below:
    - (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinitite);
    - (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;
    - (iii) Potassium chloride, whether or not pure, except as provided in Note 6. (c) below;
    - (iv) Potassium sulphate containing not more than 52% by weight of  $K_2O$ ;
    - (v) Magnesium sulphate-potassium sulphate containing not more than 30% by weight of  $K_2O$ .

- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.
5. For the purposes of the quantitative criteria specified in Notes 1. (A), 2. (A) and 3. (A) above, the calculation is to be made on the dry anhydrous product.
6. This Chapter does not cover:
- (a) Animal blood of heading No. 05.15;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 1. (A), 2. (A), 3. (A) or 4 above); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated	4.8%	M E	4.8% —	—	
31.02	Mineral or chemical fertilisers, nitrogenous:					
	A. Natural sodium nitrate ... ..	—	M E	10.5% —	—	C1 C2
	B. Urea containing more than 45% by weight of nitrogen on the dry anhydrous product	15.6%				
	C. Other:					
	I. Calcium cyanamide; calcium nitrate ... ..	3.2% —	F S	—		C1 C2
	II. Ammonium nitrate ... ..	10.7%		7.5% —		C1 C2
	III. Urea, whether or not mixed with chalk, gypsum or other inorganic non-fertilising substances or in an aqueous or ammonia solution	13.7%		10.5% —		C1 C2
	IV. Other ... ..	14.6%		11.4% —		C1 C2

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
31.03	<b>Mineral or chemical fertilisers, phosphatic:</b> A. Mentioned in Note 2.(A) to this Chapter: I. Superphosphates ... .. II. Other ... .. B. Mentioned in Note 2.(B) or (C) to this Chapter ... ..	8.5% 3.9% 4.8%  0.9% —	M E M E M E  —  —	1.9% —  0.9% —  — —
31.04	<b>Mineral or chemical fertilisers, potassic:</b> A. Mentioned in Note 3.(A) to this Chapter ... .. B. Mentioned in Note 3.(B) to this Chapter ... ..	— — F S	— — — —	— — C1 C2 — —
31.05	<b>Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg:</b> A. Other fertilisers: I. Containing the three fertilising substances: nitrogen, phosphorus and potassium: a) Fertilisers consisting solely of two or more potassic fertilising salts b) Other ... .. II. Containing the two fertilising substances: nitrogen and phosphorus: a) Ammonium phosphates: 1. Monoammonium orthophosphate (ammonium dihydrogen orthophosphate) containing less than 6 mg of arsenic per kg; monoammonium orthophosphate (ammonium dihydrogen orthophosphate) containing not more than 0.5% by weight of material insoluble in water and containing not less than 59% by weight of phosphorus calculated as P <sub>2</sub> O <sub>5</sub> 2. Diammonium orthophosphate (diammonium hydrogen orthophosphate) containing less than 6 mg of arsenic per kg	2.6% — 10.1%  16.4%  8%	M E  M E  M E	2.6% —  2.6% —  2.6% —  C1 C2 — —

1	2	3	4	5	
	3. Other ... ..	10.1%	M E	7.5% —	2.6% —
	b) Containing phosphates and nitrates ... ..	10.1%	M E	7.5% —	2.6% —
	c) Other:				
	1. With a nitrogen content exceeding 10% by weight	10.7%	M E	7.5% —	3.2% —
	2. Other ... ..	9.4%	M E	7.5% —	1.9% —
	III. Containing the two fertilising substances: nitrogen and potassium:				
	a) Natural potassic sodium nitrate, consisting of a natural mixture of sodium nitrate and potassium nitrate (the proportion of the latter element may be as high as 44%), of a total nitrogen content not exceeding 16.3% by weight	—		—	—
	b) Other:				
	1. With a nitrogen content exceeding 10% by weight:				
	aa) Fertilisers consisting solely of two or more potassic fertilising salts or of natural potassium nitrate and natural sodium nitrate	3.2% —	F S	—	3.2% —
	bb) Other ... ..	10.7%	M E	7.5% —	3.2% —
	2. Other:				
	aa) Fertilisers consisting solely of two or more potassic fertilising salts or of natural potassium nitrate and natural sodium nitrate	1.9% —	F S	—	1.9% —
	bb) Other ... ..	9.4%	M E	7.5% —	1.9% —
	IV. Other:				
	a) With a nitrogen content exceeding 10% by weight ...	10.7%	M E	7.5% —	3.2% —
	b) Other:				
	1. Fertilisers consisting solely of two or more potassic fertilising salts	1.2% —	F S	—	1.2% —

1	2	3	4	5
31.05 (contd)	A. IV. b) 2. Other ... .. B. Goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg	<p>F 8.7% The rate prefixed by the letter M applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10 kg, plus 3.5%</p> <p>S The rate in Column 3 applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10 kg</p>	<p>M 7.5% The rate prefixed by the letter M applicable to the products when not in tablets, lozenges and similar prepared forms or when in packings of a gross weight exceeding 10 kg</p> <p>E</p>	<p>1.2% — 3.5% —</p> <p>C1 C2 C1 C2</p>

## 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 colloidions) 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% 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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	"Community"* "EFTA"*	"Non-associable CPA"*	"Non-associable CPA"*	"Non-associable CPA"*
1	2	3	4	5	5	
32.01	<b>Tanning extracts of vegetable origin:</b>					
	A. Of wattle (mimosa) ... ..	6%	—	C1 C2	1.2% —	
	B. Of quebracho ... ..	4.8%	M E		—	
	C. Of sumach, of vallonina, of oak or of chestnut:					
	I. Of chestnut ... ..	9%	—	C1	3.6%	
	II. Other ... ..	8%	—	C2	—	
	I. Of chestnut ... ..	9%	M E	C1 C2	3.6% —	
	II. Other ... ..	8%	—		—	
	D. Other:					
	I. Gambier (extract from <i>Uncaria gambier</i> ) ... ..	3.2%	—	C1	3.2%	
	II. Other ... ..	8%	M E	C1 C2	—	
32.02	<b>Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives</b>	8%	M E	C1 C2	3.2% —	
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)</b>	8%	M E	C1 C2	3.2% —	
32.04	<b>Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:</b>					
	A. Colouring matter of vegetable origin:	4.8%	M E		—	
	I. Black cutch (acacia catechu) ... ..		4.8%		—	

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
	II. Extracts of Persian berries and of madder; woad ...	6.7%	M 4.8%	CI 1.9%
	III. Litmus ...	5.7%	E 4.8%	C2 0.9%
	IV. Other:			
	a) Quercitron bark extract ...	2.2%	—	CI 2.2%
	b) Other ...	7%	M 4.8%	C2 2.2%
	B. Colouring matter of animal origin:			
	I. Pearl essence containing 5% or more by weight of guanine	3.2%	—	CI 3.2%
	II. Other ...	8%	M 4.8%	C2 3.2%
32.05	Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo:			
	A. Synthetic organic dyestuffs ...	10%	M 6%	CI 4%
	B. Preparations mentioned in Note 3. to this Chapter:			
	I. Synthetic organic dyestuffs (including pigment dyestuffs) dispersed or dissolved in cellulose nitrate (plasticised or not)	14%	M 9.6%	CI 5.6%
	II. Other ...	11.6%	M 6%	CI 5.6%
	C. Synthetic organic products of a kind used as luminophores:			
	I. Luminophores consisting of synthetic organic dyestuffs (including pigment dyestuffs) dispersed or dissolved in artificial plastic material	16.8%	M 9.6%	CI 6.7%
	II. Other ...	12.7%	M 6%	CI 6.7%
	D. Products of the kind known as optical bleaching agents, substantive to the fibre	10%	E 6%	C2 3.8%
	I. Synthetic organic dyestuffs (including pigment dyestuffs) dispersed or dissolved in artificial plastic material	9.5%	M 6%	CI 3.8%
	II. Other ...	8.4%	M 4.8%	CI 3.3%
	E. Natural indigo ...	8.4%	E 8%	C2 3.3%

1	2	3	4	5
32.06	Colour lakes ... ..	14%	M E 9.6%	C1 C2 5.6%
32.07	Other colouring matter; inorganic products of a kind used as luminophores:			
	A. Other colouring matter:			
	I. Mineral blacks, not elsewhere specified or included ...	12.4%	M E 9.6%	C1 C2 2.8%
	II. Soluble vandyke brown and similar products ...	12.4%	M E 9.6%	C1 C2 2.8%
	III. Pigments with a basis of zinc sulphide (lithopone and the like)	13.4%	M E 9.6%	C1 C2 3.8%
	IV. Pigments with a basis of titanium oxide:			
	a) Mixtures consisting wholly of inorganic substances, containing not less than 94% by weight of titanium dioxide	11%	M E 7.2%	C1 C2 3.8%
	b) Other ... ..	13.4%	M E 9.6%	C1 C2 3.8%
	V. Pigments with a basis of lead, barium, zinc or strontium chromates:			
	a) Molybdenum red ... ..	13.1%	M E 9.6%	C1 C2 3.5%
	b) Other ... ..	15%	M E 9.6%	C1 C2 5.4%
	VI. Other:			
	a) Magnetite ... ..	9.6%	M E 9.6%	—
	b) Other:			
	1. Ultramarine blue ... ..	11.2% 11%	M E 6.6%	C1 C2 4.4%
	2. Mixtures containing not less than 85% by weight of antimony oxides expressed as antimony trioxide	F £23.6208 per t or 15% w.i.g., plus 4.4% S £39.3680 per t or 25% w.i.g., plus 14%	M E £23.6208 per t or 15% w.i.g.	C1 C2 4.4%
	3. Other ... ..		M E 9.6%	C1 C2 4.4%

1	2	3	4	5
32.08	<p>B. Preparations mentioned in Note 3. to this Chapter ... ..</p> <p>C. Inorganic products of a kind used as luminophores:            I. Barium tungstate; calcium tungstate; magnesium tungstate            II. Other ... ..</p>	<p>14.7%</p> <p>17%</p> <p>8%</p>	<p>9.6% —</p> <p>13.8% —</p> <p>4.8% —</p>	<p>5.1% —</p> <p>3.2% —</p> <p>3.2% —</p>
32.09	<p>Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes:            A. Prepared pigments, prepared opacifiers and prepared colours            B. Vitrifiable enamels and glazes ... ..            C. Liquid lustres and similar products; engobes (slips) ... ..            D. Glass frit and other glass, in the form of powder, granules or flakes:            I. Powder consisting of glass and polyethylene glycol wax, which contains not less than 85% by weight nor more than 95% by weight of glass and of which, after washing and drying, at least 80% by weight is capable of passing a sieve having a nominal width of aperture of 150 micrometres            II. Other ... ..</p>	<p>14.4%</p> <p>13.7%</p> <p>12.8%</p> <p>7.9%</p> <p>11.5%</p>	<p>9.6% —</p> <p>9.6% —</p> <p>9.6% —</p> <p>6% —</p> <p>9.6% —</p>	<p>4.8% —</p> <p>4.1% —</p> <p>3.2% —</p> <p>1.9% —</p> <p>1.9% —</p>
32.09	<p>Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail:            A. Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media:            I. Pearl essence:            a) Containing 5% or more by weight of guanine ... ..</p>	<p>5.1% —</p>	<p>—</p>	<p>5.1% —</p>

1	2	3	4	5			
32.09 (contd)	<p>A. I. b) Other ... ..</p> <p>II. Other:</p> <p>a) "Hydrocarbon oil" as defined in Note (a) of the Special Note to Chapter 27</p> <p>b) Other:</p> <p>I. Varnishes, lacquers, paints and enamels:</p> <p>aa) Solutions of alkyd resins (whether modified or not)</p> <p>bb) Other ... ..</p> <p>2. Goods referred to in Note 4. to this Chapter, other than varnishes and lacquers:</p> <p>aa) Solutions of alkyd resins (whether modified or not)</p> <p>bb) Other ... ..</p> <p>3. Other:</p> <p>aa) Containing "light oil" as defined in Note (b) of the Special Note to Chapter 27</p> <p>bb) Other ... ..</p>	<p>F S</p> <p>F S</p> <p>F S</p> <p>F S</p> <p>F S</p> <p>F S</p> <p>F S</p> <p>F S</p>	<p>12.8% 12.5%</p> <p>—</p> <p>9.3% 7.5%</p> <p>12% 10.5%</p> <p>7.8% 5%</p> <p>9.6% 8%</p> <p>13.8%</p> <p>12%</p> <p>9.2% 8%</p> <p>11.2%</p> <p>14.1%</p> <p>9.9% 8%</p>	<p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p>	<p>7.5%</p> <p>—</p> <p>4.5%</p> <p>6.3%</p> <p>3%</p> <p>4.8%</p> <p>9%</p> <p>7.5%</p> <p>4.8%</p> <p>7.5%</p> <p>9%</p> <p>4.8%</p> <p>4.4%</p> <p>5.1%</p> <p>4.8%</p>	<p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p>	<p>5.1%</p> <p>—</p> <p>4.8%</p> <p>4.8%</p> <p>4.8%</p> <p>4.8%</p> <p>4.8%</p> <p>4.8%</p> <p>4.4%</p> <p>4.4%</p> <p>5.1%</p> <p>5.1%</p>
B. Stamping foils:	<p>I. Consisting of precious metal, deposited on paper, artificial plastic material or other support</p> <p>II. Other ... ..</p>	<p>F S</p>	<p>9.2% 8%</p> <p>11.2%</p>	<p>M E</p> <p>M E</p>	<p>4.8%</p> <p>4.4%</p>	<p>C1 C2</p> <p>C1 C2</p>	<p>4.4%</p> <p>—</p>
C. Dyes or other colouring matter in forms or packings of a kind sold by retail:	<p>I. Synthetic organic dyestuffs</p> <p>II. Other ... ..</p>	<p>F S</p>	<p>14.1%</p> <p>9.9% 8%</p>	<p>M E</p> <p>M E</p>	<p>9%</p> <p>4.8%</p>	<p>C1 C2</p> <p>C1 C2</p>	<p>5.1%</p> <p>5.1%</p>



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

## Notes

1. This Chapter does not cover:
- (a) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, of heading No. 22.09;
- (b) Soap and other products falling within heading No. 34.01; or
- (c) Spirits of turpentine or other products falling within heading No. 38.07.
2. Heading No. 33.06 is to be taken to apply, *inter alia*, to:
- (a) Prepared room deodorisers, whether or not perfumed;
- (b) Products, whether or not mixed (other than those of heading No. 33.05), suitable for use as perfumery, cosmetics, or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
33.01	<b>Essential oils (terpeneless or not); concretes and absolutes; resinoids:</b>					
	A. Essential oils, not terpeneless:					
	I. Of citrus fruit:					
	a) Lime oil	19.4%		M E	15%	C1 C2
	b) Concretes and absolutes	4.4%				C1 C2
	c) Other	4.4%				C1 C2
	II. Other:					
	a) Geranium, clove, niaouli and ylang-ylang oils	1.2%				C1 C2

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
b) Other:	...	4.8%	M E 4.8%	—
I. The following essential oils:	...	...	...	...
Bay	...	...	...	...
Eucalyptus	...	...	...	...
Ginger	...	...	...	...
Gingergrass	...	...	...	...
Lemongrass	...	...	...	...
Litsea cubeba	...	...	...	...
Nimbe	...	...	...	...
Onion	...	...	...	...
Palmarosa	...	...	...	...
Pimento	...	...	...	...
Sandalwood	...	...	...	...
2. Hop oil	...	£2.1120 per 100 g	M £2.1120 per 100 g E	—
3. Concretes and absolutes	...	—	—	—
4. Other oils	...	—	—	—
B. Essential oils, terpeneless:	...	...	...	...
I. Of citrus fruit:	...	...	...	...
a) Lime oil	...	19.8%	M 15% E	4.8%
b) Concretes and absolutes	...	4.8%	—	4.8%
c) Other	...	9.6% 8%	M 4.8% E	4.8%
II. Other:	...	...	...	...
a) Hop oil	...	£2.1120 per 100 g plus 2.5%	M £2.1120 per 100 g E	£1.4100 per 100 g plus 2.5%
b) Concretes and absolutes	...	£3.5200 per 100 g 2.5%	—	£2.3500 per 100 g 2.5%
c) Other	...	7.3%	M 4.8% E	—
C. Resinoids	...	2.2%	—	2.5%
Terpenic by-products of the deterperation of essential oils	...	6.4%	M 3.9% E	—
33.02	...	...	...	...

1	2	3	4	5
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration	7.2%	M E 4.8%	C1 C2 2.8%
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries: A. Containing synthetic organic chemicals or natural isolates of essential oils	F 4.8% or 13.8% of the value of the constituents referred to in Column 2, w.i.g., plus 3.2% of the value of the constituents referred to in Column 2, w.i.g. S 8% or 23% of the value of the constituents referred to in Column 2, w.i.g.	M E 4.8% or 13.8% of the value of the constituents referred to in Column 2, w.i.g.	C1 C2 3.2%
33.05	B. Other... Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	8% 11%	M E 4.8% M E 7.2%	C1 C2 3.2% C1 C2 3.8%
33.06	Perfumery, cosmetics and toilet preparations: A. Shaving creams ... B. Other: I. Perfumed spirits: a) In cask: 1. If warehoused 3 years or more ... 2. If warehoused 2 and less than 3 years ... 3. If not warehoused, or warehoused less than 2 years b) In bottle: 1. If warehoused 3 years or more ... 2. If warehoused 2 and less than 3 years ... 3. If not warehoused, or warehoused less than 2 years	F 12.8% S 12%	M E 7.2%	C1 C2 5.1%



1	2	3	4	5
	II. Bath salts and essences ... ..	14.9%	M E	C1 C2
	III. Dental plate fixative preparations ... ..	9.8% 9%	M E	C1 C2
	IV. Other ... ..	11.2%	M E	C1 C2

## 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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (S)	(F)	"Community"* "EFTA"* (M)	(E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)
1	2	3	4	5	5	
34.01	<p>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:</p> <p>A. For shaving:</p> <p>I. In which the soap content predominates by weight ...</p> <p>II. Other ...</p> <p>B. For toilet use:</p> <p>I. In which the soap content predominates by weight ...</p> <p>II. Other ...</p> <p>C. Other:</p> <p>I. Soap flakes; soft soap ...</p> <p>II. Blocks, bars, tablets or similar forms, not containing abrasive materials</p> <p>III. Other:</p> <p>a) In which the soap content predominates by weight</p> <p>b) Other ...</p>	<p>12%</p> <p>10-8% 10%</p> <p>15-3%</p> <p>10-8% 10%</p> <p>12%</p> <p>10-8% 10%</p> <p>14-4%</p> <p>10-8% 10%</p> <p>16-8%</p>	<p>M E M E</p> <p>M E M E</p> <p>M E M E</p> <p>M E M E</p> <p>M E M E</p> <p>M E M E</p> <p>M E</p>	<p>7-8% — 6% —</p> <p>10-5% — 6% —</p> <p>7-8% — 6% —</p> <p>9-6% — 6% —</p> <p>12% —</p>	<p>C1 C2 C1 C2</p> <p>C1 C2 C1 C2</p> <p>C1 C2 C1 C2</p> <p>C1 C2 C1 C2</p> <p>C1 C2 C1 C2</p> <p>C1 C2</p>	<p>4-8% — 4-8% —</p> <p>4-8% — 4-8% —</p> <p>4-8% — 4-8% —</p> <p>4-8% — 4-8% —</p> <p>4-8% — 4-8% —</p> <p>4-8% —</p>
34.02	<p>Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap:</p> <p>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% by weight of such products</p> <p>B. Other:</p>					

\*See note preceding Chapter I in this Schedule.

1	2	3	4	5
34.02 ( <i>cont'd</i> )	B. I. Consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters II. Other ... ..	F 4.8% S — F 10.8% S 10%	— M 6% E —	C1 4.8% C2 — C1 4.8% C2 —
34.03	Lubricating preparations, and preparations of a kind used for oil or grease treatment of textiles, leather or other materials, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals: A. Containing petroleum oils or oils obtained from bituminous minerals: I. Containing 50% or more by weight of siloxanes... .. II. Other: a) Containing "light oil" as defined in (b) of the Special Note to Chapter 27 b) Other ... .. B. Other... ..	F 4.3% in addition to any hydrocarbon oil duty S 3% in addition to any hydrocarbon oil duty 7.3% 7.3%	M 4.8% E — M 1.8% in addition to any hydrocarbon oil duty E — M 4.8% E 4.8% M 4.8% E —	C1 2.5% C2 — C1 2.5% in addition to any hydrocarbon oil duty C2 — C1 2.5% C2 — C1 2.5% C2 —
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents: A. Consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters B. Other... ..	F 3.2% S — 8%	— M 4.8% E —	C1 3.2% C2 — C1 3.2% C2 —
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: A. Cleaning and washing pastes based on soap with added abrasives B. Other... ..	F 13.4% S 8.6% 8%	M 9.6% E — M 4.8% E —	C1 3.8% C2 — C1 3.8% C2 —

1	2	3	4	5
34.06	Candles, tapers, night-lights and the like ... ..	14.7%	M E	C1 C2
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as 'dental wax' or as 'dental impression compounds', in plates, horseshoe shapes, sticks and similar forms:			
	A. Modelling pastes put up for children's amusement ... ..	14.6%	M E	C1 C2
	B. Other... ..	8.9% 8%	M E	C1 C2
		F S		

## Chapter 35

*Albuminoidal Substances; Glues*

## Notes

1. This Chapter does not cover:  
 (a) Protein substances put up as medicaments (heading No. 30.03); or  
 (b) Gelatin postcards and other products of the printing industry (Chapter 49).
2. For the purposes of heading No. 35.05, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%. Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

Head- ing No.	Description	Rate of Import Duty (if any)														
		Full "Associated States"*	(F) (S)	"Community"**, "EFTA"**, Denmark	(M) (E) (D)	"Non-associable CPA"**, "Associable CPA"**										
1	2	3	4	5	5											
35.01	<b>Casein, caseinates and other casein derivatives; casein glues:</b> A. Casein: I. For the manufacture of regenerated textile fibres II. For industrial uses other than the manufacture of food-stuffs or fodder III. Other ... B. Casein glues C. Other...	6.8%	M } D } E }	6%	C1 C2	0.8% —										
							8%	M } D } E }	6%	C1 C2	2% —					
												11.6% 10%	M } D }	6%	C1 C2	5.6% —
							10%	M } D }	6%	C1 C2	4% —					
												10%	M } E }	6%	C1 C2	4% —
		10%	M } D }	6%	C1 C2	4% —										
							10%	M } E }	6%	C1 C2	4% —					
		10%	M } D }	6%	C1 C2	4% —										

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
35.02	<b>Albumins, albuminates and other albumin derivatives:</b> A. Albumins: I. Unfit, or to be rendered unfit, for human consumption ... II. Other: a) Ovalbumin and lactalbumin: I. Dried (for example, in sheets, scales, flakes, powder) 2. Other ... b) Other ... B. Albuminates and other albumin derivatives ...	6%  10% 10% 10% 10·8% 10%	M E  M E M E M E M E	—  4% 4% 4% 4·8% —
35.03	<b>Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass:</b> A. Isinglass ... B. Other: I. Gelatin derivatives ... II. Gelatin and glue ...	8% 9·6% 8% 14·4% 8%	M E M E M E M E	3·2% — 4·8% 4·8% 4·8% 3·2% —
35.04	<b>Peptones and other protein substances and their derivatives; hide powder, whether or not chromed</b>			
35.05	<b>Dextrins and dextrin glues; soluble or roasted starches; starch glues:</b> A. Dextrins; soluble or roasted starches ... B. Glues made from dextrin or from starch, containing by weight of those materials: I. Less than 25% II. 25% or more but less than 55% III. 55% or more but less than 80% IV. 80% or more ...	11·6% 10% 11·2% 10% 10% 11·2% 10% 11·2% 10%	M E M E M E M E M E	5·6% — 5·2% 5·2% 5·2% 5·2% 5·2% 5·2% —





Chapter 36

*Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; certain Combustible Preparations*

Notes

1. This Chapter does not cover separate chemically defined compounds other than those described in Note 2. (a) or (b) below.
2. Heading No. 36.08 is to be taken to apply only to:
  - (a) Metaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
  - (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm<sup>3</sup>; and
  - (c) Resin torches, firelighters and the like.

Special Note applying to subheading 36.08 C.  
 "Heavy oil" means hydrocarbon oil other than light oil (as defined, respectively, in (a) and (b) of the Special Note to Chapter 27).

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States" <sup>**</sup>	(F) (S)	"Community" <sup>**</sup> "EFTA" <sup>**</sup>	(M) (E)	"Non-associable CPA" <sup>**</sup> "Associable CPA" <sup>**</sup>
1	2	3	4	5		
36.01	Propellant powders:					
	A. Black powder (gun powder)	...	7.3%	M E	4.8%	C1 C2
	B. Other...	...	8.8% 8%	M E	4.8%	C1 C2
36.02	Prepared explosives, other than propellant powders	...	9.9% 8%	M E	4.8%	C1 C2
36.03	Mining, blasting and safety fuses	...	13.4%	M E	9.6%	C1 C2
36.04	Percussion and detonating caps; igniters; detonators	...	17.2% 16%	M E	9.6%	C1 C2

<sup>\*\*</sup>See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
36.05	<b>Pyrotechnic articles (for example, fireworks, railway fog signals, amorcees, rain rockets):</b> A. Amorcees in strips or rolls for lighters, miners' lamps and the like B. Other: I. Bengal matches ... .. II. Other ... ..	13.7%  — 14%  —	M E  M E  —	C1 C2  C1 C2  —
36.06	Matches (excluding Bengal matches) ... ..	—	—	—
36.07	<b>Ferro-cerium and other pyrophoric alloys in all forms:</b> A. In pieces weighing not more than 110 g ... .. B. Other... ..	13.4%  8.6% 8%	M E M E	C1 C2 C1 C2  3.8% — 3.8% —
36.08	<b>Other combustible preparations and products:</b> A. "Hydrocarbon oil" as defined in (a) of the Special Note to Chapter 27 B. Metaldehyde and hexamine C. Firelighters containing heavy oil D. Other... ..	—  19.8%  F S  F S  S  F S	M E M E  M E M E  E  M E	—  C1 C2 C1 C2  C1 C2 C1 C2  6% — 6% —  C1 C2  6% —

## Chapter 37

## Photographic and Cinematographic Goods

## Notes

1. This Chapter does not cover waste or scrap materials.
2. Heading No. 37.08 is to be taken to apply only to:
  - (a) Chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers); and
  - (b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.
 The heading does not apply to photographic pastes or gums, varnishes or similar products.

## Additional Notes

1. *In the case of sound films imported in two bands (the band bearing only the images and the band used for recording the sound), each band is to be classified in its appropriate heading.*
2. *The expression "newsreels" (subheading 37.07 B.1.) shall be taken to apply to films of a length of less than 330 m and depicting current events of a political, sporting, military, scientific, literary, folkloric, touristic, society etc., nature.*

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"***	(F) (S)	"Community"*** "EFTA"***	(M) (E)	"Non-associable CPA"*** "Associable CPA"***
1	2	3	4	5	5	
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth	15%	M E	9.6% —	C1 C2	5.4% —
37.02	Film in rolls, sensitised, unexposed, perforated or not:					
	A. Of a length of 3.6576 m or more ... ..	F S	10.5% 9% 14.7%	M E M E	5.4% — 9.6% —	C1 C2 C1 C2
	B. Of a length less than 3.6576 m ... ..					8.7% 6% 5.1% —
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed	14.4%	M E	9.6% —	C1 C2	5.7% —

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
	<p>b) 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</p> <p>c) Film of a width of 16 mm, bearing not more than one frame across the width, with double perforation but without sound track of any description</p> <p>d) Film, not falling within subheading a), b) or c) above, with or without incorporated sound track, bearing not more than one frame across the width</p> <p>e) Other ... ..</p>	<p>—</p> <p>—</p> <p>£0-6969 per 100 m</p> <p>£0-6969 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm</p>	<p>—</p> <p>—</p> <p>M £0-6969 per 100 m</p> <p>E</p> <p>M £0-6969 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm</p> <p>E</p>	<p>—</p> <p>—</p> <p>£0-1555 per 100 m</p> <p>£0-1555 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm</p>
	<p>B. Other positives:</p> <p>I. Newsreels:</p> <p>a) 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</p> <p>b) Film of a width of 16 mm, bearing not more than one frame across the width, with double perforation but without sound track of any description</p>	<p>F</p> <p>S</p> <p>0-62 UA per 100 m</p> <p>—</p> <p>0-62 UA per 100 m</p> <p>—</p>	<p>—</p> <p>—</p>	<p>C1</p> <p>C2</p> <p>0-62 UA per 100 m</p> <p>—</p> <p>C1</p> <p>C2</p> <p>0-62 UA per 100 m</p> <p>—</p>

1	2	3	4	5
37.07 ( <i>cont'd</i> )	<p>B. I. c) Film, not falling within subheading a) or b) above, with or without incorporated sound track, bearing not more than one frame across the width</p> <p>d) Other ... ..</p>	<p>F £0-6969 per 100 m plus 0-62 UA per 100 m</p> <p>S £1-1614 per 100 m</p> <p>F £0-6969 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm, plus 0-62 UA per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm</p> <p>S</p>	<p>M £0-6969 per 100 m</p> <p>E</p> <p>M £0-6969 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm</p> <p>E</p>	<p>C1 £0-1555 per 100 m plus 0-62 UA per 100 m</p> <p>C2 £0-2591 per 100 m</p> <p>C1 £0-1555 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm, plus 0-62 UA per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm</p> <p>C2</p> <p>C1 0-12 UA per 100 m</p> <p>C2</p> <p>C1 0-12 UA per 100 m</p> <p>C2</p>
II. Other, of a width of:	<p>a) Less than 10 mm:</p> <p>1. Film depicting only private and personal records of a kind not suitable for public commercial exhibition or sale</p> <p>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</p>	<p>F 0-12 UA per 100 m</p> <p>S</p> <p>F 0-12 UA per 100 m</p> <p>S</p>	<p>—</p> <p>—</p>	<p>—</p> <p>—</p>

1	2	3	4	5
	3. Film, not falling within subheading 1. or 2. above, with or without incorporated sound track, bearing not more than one frame across the width	F £0-6969 per 100 m plus 0-12 UA per 100 m S £1-1614 per 100 m	M £0-6969 per 100 m E —	C1 £0-1555 per 100 m plus 0-12 UA per 100 m C2 £0-2591 per 100 m
	4. Other ... ..	F £0-6969 per 100 m plus 0-12 UA per 100 m S £1-1614 per 100 m	M £0-6969 per 100 m E —	C1 £0-1555 per 100 m plus 0-12 UA per 100 m C2 £0-2591 per 100 m
	b) 10 mm or more, but less than 34 mm:			
	1. Film depicting only private and personal records of a kind not suitable for public commercial exhibition or sale	F 1-12 UA per 100 m S —	—	C1 1-12 UA per 100 m C2 —
	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	F 1-12 UA per 100 m S —	—	C1 1-12 UA per 100 m C2 —
	3. Film of a width of 16 mm, bearing not more than one frame across the width, with double perforation but without sound track of any description	F 1-12 UA per 100 m S —	—	C1 1-12 UA per 100 m C2 —
	4. Film, not falling within subheading 1. 2. or 3. above, with or without incorporated sound track, bearing not more than one frame across the width	F £0-6969 per 100 m plus 1-12 UA per 100 m S £1-1614 per 100 m	M £0-6969 per 100 m E —	C1 £0-1555 per 100 m plus 1-12 UA per 100 m C2 £0-2591 per 100 m
	5. Other ... ..	F £0-6969 per 100 m, plus 1-12 UA per 100 m S £1-1614 per 100 m	M £0-6969 per 100 m E —	C1 £0-1555 per 100 m plus 1-12 UA per 100 m C2 £0-2591 per 100 m
	c) 34 mm or more, but less than 54 mm:			
	1. Film of a width of less than 35 mm, depicting only private and personal records of a kind not suitable for public commercial exhibition or sale	F 1-28 UA per 100 m S —	—	C1 1-28 UA per 100 m C2 —

1	2	3	4	5
37.07 (contd)	B. II. c) 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	F 1.28 UA per 100 m S —	—	C1 1.28 UA per 100 m C2 —
	3. Film, not falling within subheading 1. or 2. above, with or without incorporated sound track, bearing not more than one frame across the width	F £0.6969 per 100 m plus 1.28 UA per 100 m S £1.1614 per 100 m	M £0.6969 per 100 m E —	C1 £0.1555 per 100 m plus 1.28 UA per 100 m C2 £0.2591 per 100 m
	4. Other	F £0.6969 per 100 m for film of width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm, plus 1.28 UA per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm	M £0.6969 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm E —	C1 £0.1555 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm, plus 1.28 UA per 100 m C2 £0.2591 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm



1	2	3	4	5
d)	54 mm or more: 1. Film, without sound track of any description, in two or more lengths representing the same objects, imported together and designed for use as a set, each complementary to the other or others, in the production of a coloured film	F 1·60 UA per 100 m S —	—	C1 1·60 UA per 100 m C2 —
	2. Film, not falling within subheading 1. above, with or without incorporated sound track, bearing not more than one frame across the width	F £0·6969 per 100 m plus 1·60 UA per 100 m S £1·1614 per 100 m	M £0·6969 per 100 m E —	C1 £0·1555 per 100 m plus 1·60 UA per 100 m C2 £0·2591 per 100 m
	3. Other ... ..	F £0·6969 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm, plus 1·60 UA per 100 m	M £0·6969 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm E —	C1 £0·1555 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm, plus 1·60 UA per 100 m C2 £0·2591 per 100 m for film of a width not greater than 35 mm, and for other film a rate increased in proportion to the extent to which the width is greater than 35 mm
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography	11%	7·2%	C1 3·8% C2 —

## Chapter 38

## Miscellaneous Chemical Products

## Notes

1. This Chapter does not cover:
- (a) Separate chemically defined elements or compounds with the exception of the following:
    - (1) Artificial graphite (heading No. 38.01);
    - (2) Disinfectants, insecticides, fungicides, 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 2.5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals;
  - (b) Fusel oil;
  - (c) Ink removers put up in packings for sale by retail;
  - (d) Stencil correctors put up in packings for sale by retail;
  - (e) Ceramic firing testers, fusible (for example, Seger cones);
  - (f) Plasters specially prepared for use in dentistry; and
  - (g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3		4	5	
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil:					
	A. Artificial graphite:					
	I. In immediate packings of a net capacity of 1 kg or less	7.3%		M E	4.8%	C1 C2
	II. Other ... ..	6.6%		M E	4.8%	C1 C2
B. Natural or artificial colloidal graphite ... ..	7%		M E	4.8%	C1 C2	

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
38.08 (contd)	B. Rosin spirits and rosin oil: I. "Hydrocarbon oil" as defined in (a) of the Special Note to Chapter 27 II. Other ... .. C. Other: I. Resin acids; disproportionated, hydrogenated, polymerised or oxidised rosin and resin acids II. Other ... ..	— 6.7% 2.5% — 7.3%	— 4.8% — 4.8%	— 1.9% — 2.5% — 2.5%
38.09	Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote wood naphtha; acetone oil: A. Wood tar ... .. B. Wood naphtha ... .. C. Other... ..	5.7% 9.9% 8% 7.3%	4.8% — 4.8% 4.8%	0.9% — 5.1% — 2.5%
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products	6.4%	3.9%	2.5%
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers): A. Sulphur put up in forms for sale by retail or in immediate packings of a net capacity of 1 kg or less	F S	M E M E M E M E	C1 C2 C1 C2 C1 C2 C1 C2 C1 C2
		F S	M E M E M E M E	C1 C2 C1 C2 C1 C2 C1 C2
		F S	M E M E M E M E	C1 C2 C1 C2 C1 C2 C1 C2
		F S	M E M E M E M E	C1 C2 C1 C2 C1 C2 C1 C2
		F S	M E M E M E M E	C1 C2 C1 C2 C1 C2 C1 C2
		F S	M E M E M E M E	C1 C2 C1 C2 C1 C2 C1 C2
		F S	M E M E M E M E	C1 C2 C1 C2 C1 C2 C1 C2
		F S	M E M E M E M E	C1 C2 C1 C2 C1 C2 C1 C2
		F S	M E M E M E M E	C1 C2 C1 C2 C1 C2 C1 C2
		F S	M E M E M E M E	C1 C2 C1 C2 C1 C2 C1 C2
		F S	M E M E M E M E	C1 C2 C1 C2 C1 C2 C1 C2
		F S	M E M E M E M E	C1 C2 C1 C2 C1 C2 C1 C2

1	2	3	4	5
	<p><b>B. Preparations based on copper compounds:</b></p> <p>I. Unmixed products put up in forms or packings for sale by retail</p> <p>II. Other:</p> <p>a) Products containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent</p>	<p><b>F</b> The rate prefixed by the letter M applicable to the products when not put up as mentioned in this heading, plus 2.5%.</p> <p><b>S</b> The rate in Column 3 applicable to the products when not put up as mentioned in this heading</p>	<p><b>M</b> The rate prefixed by the letter M applicable to the products when not put up as mentioned in this heading</p> <p><b>E</b></p> <p><b>M</b> 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p> <p><b>E</b></p>	<p><b>C1</b> 2.5%</p> <p><b>C2</b></p> <p><b>C1</b> 2.5%</p> <p><b>C2</b></p>

1	2	3	4	5
38.11 (cont'd)	B. II. a)	S 8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents 7.3%	M E 4.8% —	C1 C2 2.5% —
	b) Other ... ..	F The rate prefixed by the letter M applicable to the products when not put up as mentioned in this heading, plus 3.8% The rate in Column 3 applicable to the products when not put up as mentioned in this heading	M E The rate prefixed by the letter M applicable to the products when not put up as mentioned in this heading —	C1 C2 3.8% —
	C. Other:			
	I. Unmixed products put up in forms or packings for sale by retail			
	II. Other:			
	a) Products containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent	F 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 3.8%	M E 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents —	C1 C2 3.8% —

1	2	3	4	5
I	<p>b) Other ... ..</p>	<p>S 8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p>	<p>M 4.8% E —</p>	<p>C1 3.8% C2 —</p>
38.12	<p>Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries: A. Prepared glazings and prepared dressings: I. With a basis of amylaceous substances, containing by weight of those substances: a) Less than 55% ... .. b) 55% or more but less than 70% ... .. c) 70% or more but less than 83% ... .. d) 83% or more ... .. II. Other ... ..</p>	<p>F 10% S 8% F 10% S 8% F 10% S 8% F 10% S 8% F 10% S 8% F 10% S 8% F 9.2% S 8%</p>	<p>M 4.8% E — M 4.8% E — M 4.8% E — M 4.8% E — M 4.8% E — M 4.8% E — M 4.8% E —</p>	<p>C1 5.2% C2 — C1 5.2% C2 — C1 5.2% C2 — C1 5.2% C2 — C1 3.5% C2 — C1 4.4% C2 —</p>
38.13	<p>Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes: A. Pickling preparations for metal surfaces; soldering, brazing or welding powders and pastes consisting of metal and other materials:</p>			

1	2	3	4	5
<p>38.13 (contd)</p>	<p>A. I. Soldering, brazing or welding powders and pastes ...                      II. Other ... ..                      B. Preparations of a kind used as cores or coatings for welding electrodes and rods                      C. Other... ..</p>	<p>F 11.2%                      S 9.2%                      8%                      7%                      7.2%</p>	<p>M 7.5%                      E 4.8%                      M 4.8%                      E 4.8%                      M 4.8%                      E 4.8%                      M 4.8%                      E 4.8%</p>	<p>C1 4.4%                      C2 4.4%                      C1 4.4%                      C2 2.2%                      C1 2.8%                      C2 2.8%</p>
<p>38.14                      Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils:                      A. Anti-knock preparations based on tetraethyl-lead ("ethyl fluid"):                      I. 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent</p>	<p>F 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 6.3%                      S 8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p>	<p>M 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents                      E</p>	<p>C1 6.3%                      C2</p>	



1	2	3	4	5
	<p>II. Other ... ..</p> <p>B. Other:</p> <p>I. For lubricants:</p> <p>a) Containing petroleum oils or oils obtained from bituminous minerals:</p> <p>1. "Hydrocarbon oil" as defined in (a) of the Special Note to Chapter 27</p> <p>2. 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent</p>	<p>F 11.1% S 8%</p> <p>F 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 3.2%</p> <p>S 8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents 8%</p>	<p>M 4.8% E</p> <p>M 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents E</p> <p>M 4.8% E</p>	<p>C1 6.3% C2</p> <p>C1 3.2% C2</p> <p>C1 3.2% C2</p>
	<p>3. Other ... ..</p> <p>b) Other:</p>			

1	2	3	4	5
<p><b>38.14</b> <i>(contd)</i></p>	<p><b>B.</b> I. b) 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent</p>	<p>F 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 4.1%.</p> <p>S 8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p>	<p>M 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p> <p>E</p>	<p>CI C2 4.1% —</p>
<p>2. Other ... ..</p>	<p>2. Other ... ..</p>	<p>F 8.9% S 8%</p>	<p>M 4.8% E</p>	<p>CI C2 4.1% —</p>
<p>II. Anti-knock preparations based on tetramethyl-lead, on ethylmethyl-lead or on mixtures of tetraethyl-lead and tetramethyl-lead: a) Products containing one or more constituents which have been used in their manufacture or preparation and have not lost their identity and which, if imported separately, would be classified in Chapter 28 or 29 and for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent</p>	<p>F 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 4.7%</p>	<p>M 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p> <p>F</p>	<p>CI C2 4.7% —</p>	<p>CI C2 4.7% —</p>



1	2	3	4	5
38.15	Prepared rubber accelerators ... ..	17.9%	M E 13.8%	C1 C2 4.1%
38.16	Prepared culture media for development of micro-organisms ...	7.2%	M E 4.8%	C1 C2 2.8%
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	F S 9.6% 8%	M E 4.8%	C1 C2 4.8%
38.18	Composite solvents and thinners for varnishes and similar products: A. "Hydrocarbon oil" as defined in (a) of the Special Note to Chapter 27 B. Other: I. 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent: a) Containing "light oil" as defined in (b) of the Special Note to Chapter 27	—	M 1.8% or such is greater rate as is equal to the amount or aggregate amount chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents exceeds 4.2% plus 4.4% in addition to any hydrocarbon oil duty	C1 C2 4.4%

1	2	3	4	5
		<p><b>S</b> 3% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents exceeds 7%, in addition to any hydrocarbon oil duty</p>	<p><b>E</b> —</p>	
<p>b) Other ... ..</p>	<p>... ..</p>	<p><b>F</b> 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 4.4%</p> <p><b>S</b> 8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p>	<p><b>M</b> 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p> <p><b>E</b> —</p>	<p><b>C1</b> 4.4% <b>C2</b> —</p>



<p>G. Catalysts:</p> <p>I. Containing platinum dispersed with alumina, or with alumina and silica, or with aluminium silicate, which contain by weight:</p> <p>not less than 0.10% nor more than 1.0% of platinum; and not less than 0.20% nor more than 8.0% 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 cm nor more than 2.6 cm</p>	<p>F £0.1428 per kg plus 4.4% S £0.2380 per kg</p>	<p>M £0.1428 per kg E —</p>	<p>C1 C2</p>	<p>4.4% —</p>
<p>II. Other:</p> <p>a) 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent</p>	<p>F 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 4.4% S 8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p>	<p>M 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents E —</p>	<p>C1 C2</p>	<p>4.4% —</p>
<p>b) Other</p> <p>H. Getters for vacuum tubes</p>	<p>F 9.2% S 8% 17.6%</p>	<p>M 4.8% E — M 13.8% E —</p>	<p>C1 C2 C1 C2</p>	<p>4.4% — 3.8% —</p>

1	2	3	4	5
<p><b>38.19</b> (<i>contd</i>)</p>	<p>I.J. Non-agglomerated mixtures of metal carbides: I. 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent</p>	<p>F 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 3.2% S 8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p>	<p>M 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents E</p>	<p>3.2% —</p>
	<p>II. Other ... .. K. Refractory cements, mortars and similar compositions ... .. L. Alkaline iron oxide for the purification of gas ... .. M. Carbonaceous pastes for electrodes ... .. N. Accumulator compounds based on cadmium oxide or nickel hydroxide:</p>	<p>8% 6% 7.2% 8%</p>	<p>M 4.8% E M 4.8% E M 4.8% E M 4.8% E</p>	<p>3.2% 1.2% 2.8% 3.2% —</p>



1	2	3	4	5
<p>I. 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent of the value of the constituent</p>	<p>F</p>	<p>4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 4.8% plus 4.8%</p>	<p>M</p>	<p>4.8% —</p>
<p>II. Other ... ..</p>	<p>S</p>	<p>8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p>	<p>E</p>	<p>—</p>
<p>O. Carbon (other than that falling within subheading 38.01 A.) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures</p>	<p>F</p>	<p>9.6%</p>	<p>M</p>	<p>4.8%</p>
<p>P. Preparations known as "liquids for hydraulic transmission" (for example, hydraulic brake fluids) not containing or containing less than 70% by weight of petroleum oils or oils obtained from bituminous minerals:</p>	<p>S</p>	<p>8%</p>	<p>E</p>	<p>1.9%</p>
<p>I. Products consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters</p>	<p>F</p>	<p>5.1%</p>	<p>—</p>	<p>5.1% —</p>
				<p>C1 C2</p>
				<p>C1 C2</p>
				<p>C1 C2</p>

1	2	3	4	5
<p><b>38.19</b> (<i>contd</i>)</p>	<p>P. II. 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent of the value of the constituent</p>	<p>F 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 5.1%  S 8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p>	<p>M 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents  E —</p>	<p>C1 5.1% C2 —</p>
<p>III. Other ...</p>	<p>...</p>	<p>F 9.9% S 8% F 9.9% S 8%</p>	<p>M 4.8% E — M 4.8% E 3.2%</p>	<p>C1 5.1% C2 — C1 5.1% C2 —</p>
<p>Q. Foundry core binders based on synthetic resins</p>	<p>...</p>	<p>...</p>	<p>...</p>	<p>...</p>

1	2	3	4	5
	<p>R. Anti-rust preparations containing amines as active elements:                      I. 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent</p>	<p>F 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule on such constituents, plus 5.1%                      S 8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents</p>	<p>M 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule of such constituents                      E —</p>	<p>C1 5.1%                      C2 —</p>
	<p>II. Other ... ..</p>	<p>F 9.9%                      S 8%</p>	<p>M 4.8%                      E —</p>	<p>C1 5.1%                      C2 —</p>
	<p>S. Chemical elements referred to in Note 2.(g) to this Chapter:                      I. Products containing more than 99.9% by weight of silicon</p>	<p>F 12%                      S 9%                      S 8%</p>	<p>M 8.4%                      E —                      M 4.8%                      E —</p>	<p>C1 3.6%                      C2 —                      C1 3.6%                      C2 —</p>
	<p>II. Other ... ..</p>	<p>F —                      S 14.4%</p>	<p>M —                      E 9.6%</p>	<p>C1 —                      C2 5.7%</p>
	<p>T. Other:                      I. "Hydrocarbon oil" as defined in (a) of the Special Note to Chapter 27                      II. Compounded extenders for paints                      III. Silicon alloys containing not less than 90% by weight of silicon, products containing more than 99.9% by weight of silicon:</p>			

1	2	3	4	5
<p>38.19 (contd)</p>	<p>T. III. a) Products containing more than 99.9% by weight of silicon b) Other ... ..</p>	<p>F S 14.4% 14% 5.7% 5.7%</p>	<p>M E 8.4% — — 4.8%</p>	<p>C1 C2 5.7% — 5.7% 5.7% 5.7% 5.7%</p>
<p>IV. Products consisting solely of polyethylene glycol ethers or of polyethylene glycol ether-esters</p>	<p>F S 10.5% 8%</p>	<p>M E 4.8%</p>	<p>C1 C2 5.7%</p>	<p>—</p>
<p>V. Mixtures containing 50% or more by weight of siloxanes</p>	<p>F S 5.7%</p>	<p>—</p>	<p>C1 C2 5.7%</p>	<p>—</p>
<p>VI. Pearl essence containing 5% or more by weight of guanine</p>	<p>F 4.8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at the rate prefixed by the letter M in Column 4 of this Schedule</p>	<p>—</p>	<p>C1 C2 5.7%</p>	<p>—</p>
<p>VII. Other:</p>	<p>a) 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 for which the duty rate prefixed by the letter M in Column 4 of this Schedule is 10.5 per cent or more of the value of the constituent</p>	<p>S on such constituents, plus 5.7% 8% or such greater rate as is equal to the amount or aggregate amount of the duty chargeable at five-thirds of the rate prefixed by the letter M in Column 4 of this Schedule on such constituents 10.5% 8%</p>	<p>E 4.8%</p>	<p>C1 C2 5.7%</p>
<p>b) Other ... ..</p>	<p>F S</p>	<p>—</p>	<p>M E 4.8%</p>	<p>C1 C2 5.7%</p>

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 paste (including emulsions, dispersions and solutions);
  - (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms;
  - (c) Monofil of which any cross-sectional dimension exceeds 1 mm; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked;
  - (d) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4. to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use);
  - (e) Waste and scrap.

**Additional Note**

Subheading 39.02 C. 1. is to be taken to include *polyethylene slight*: modified by small quantities of other olefins.

**Special Note applying to certain subheadings only**

For the purpose of subheadings 39.02 C. 1. a) 1. and 39.02 C. XIV. a) 3.aa), the density of products in the forms specified in Note 3.(d) above and of natural colour shall be determined in accordance with method B2 of British Standard 3412: 1966.



1	2	3	4	5
	b) In other forms:			
	1. Laminates ...	13.6%	M	5.4%
	2. Other ...	11.4%	E	—
		10%	M	5.4%
			E	—
	III. Alkyds and other polyesters:			
	a) Solutions of alkyd resins (whether modified or not)			
	b) Other ...	9.4%	M	6.4%
		5%	E	—
		12.4%	M	6.4%
		10%	E	—
	IV. Polyamides ...	13%	M	7%
		10%	E	—
	V. Polyurethanes ...	13%	M	7%
		10%	E	—
	VI. Silicones ...	13%	M	7%
		10%	E	—
	VII. Other:			
	a) Consisting solely of polyethylene glycol ethers ...	5.7%	—	5.7%
	b) Other ...	11.7%	M	—
		10%	E	5.7%
				—
	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahydroethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins):			
	A. Ion exchangers ...	11.7%	M	5.7%
		10%	E	—
	B. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber:			
	I. Suitable for use with embossing devices of subheading No. 98.07 B.			
	II. Other ...	10.4%	M	4.1%
		10%	E	—
		12.8%	M	4.1%
			E	—
	C. Other:			
	I. Polyethylene:			
	a) In one of the forms mentioned in Note 3.(a) and (b) to this Chapter:			
	1. Of a density less than 0.940 g/cm <sup>3</sup> ...	16%	M	6.4%
			E	—

39.02





I	2	3	4	5
	b) In other forms ... ..			
VIII.	Polyvinylidene chloride; copolymers of vinylidene chloride with vinyl chloride	F 13.3% S 10% F 12% S 10%	M 6% E — M 6% E —	C1 7.3% C2 — C1 6% C2 —
IX.	Polyvinyl acetate ... ..	F 10.8% S 10% F 12.7% S 10%	M 6% E — M 6% E —	C1 4.8% C2 — C1 6.7% C2 —
X.	Copolymers of vinyl chloride with vinyl acetate ... ..	F 10% S 11.4% F 10% S 12.7% F 10%	M 6% E — M 6% E —	C1 5.4% C2 — C1 6.7% C2 —
XI.	Polyvinyl alcohols, acetals and ethers ... ..	F 10% S 12.7% F 10%	M 6% E —	C1 6.7% C2 —
XII.	Acrylic polymers, methacrylic polymers and acrylo-methacrylic copolymers			
XIII.	Coumarone resins, indene resins and coumarone-indene resins:			
	a) "Hydrocarbon oil" as defined in (a) of the Special Note to Chapter 27	—	—	—
	b) Other ... ..	F 10.8% S 10%	M 6% E —	C1 4.8% C2 —
XIV.	Other polymerisation or copolymerisation products:			
	a) In one of the forms mentioned in Note 3. (a) and (b) to this Chapter:			
	1. "Hydrocarbon oil" as defined in (a) of the Special Note to Chapter 27	—	—	—
	2. Copolymers solely of acrylonitrile with 5-vinyl-2-picoline and containing not less than 40% and not more than 60% by weight of acrylonitrile	F 6.7% S —	—	C1 6.7% C2 —
	3. Other:			
	aa) Of ethylene, in which ethylene is the major monomer, of a density less than 0.940 g/cm <sup>3</sup>	F 16.8% S 16%	M 9.6% E —	C1 6.7% C2 —
	bb) Other ... ..	F 12.7% S 10%	M 6% E —	C1 6.7% C2 —
	b) In other forms:			
	1. Copolymers solely of acrylonitrile with 5-vinyl-2-picoline and containing not less than 40% and not more than 60% by weight of acrylonitrile	F 7.3% S —	—	C1 7.3% C2 —

1	2	3	4	5
39.02 (contd)	C. XVI. b) 2. Other: aa) Of ethylene, in which ethylene is the major monomer, of a density less than 0.940 g/cm <sup>3</sup> bb) Other ... ..	F S 18.4% 16%	M E 9.6% —	C1 C2 7.3% —
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:</b> A. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber B. Other: I. Regenerated cellulose: a) Expanded, foam or sponge ... .. b) Other: 1. Sheets, film or strip, coiled or not, of a thickness of less than 0.75 mm: aa) Transparent wrapping ... .. bb) Other ... .. 2. Other ... .. c) Waste and scrap ... .. II. Cellulose nitrates: a) Not plasticised: 1. Collodions and celloidin ... .. 2. Other: aa) Cellulose nitrate (collodion cotton) ... .. bb) Other ... .. b) Plasticised: 1. With camphor or otherwise (for example, celluloid):	F S 13.3% 10%  12.8%   F S 13% 10%  F S 18.4% 16% 13.3% 10% 10.8% 10% 10.4% 10%  F S 12.4% 10%  12.2%  9.6%	M E 6% —  M E 8.7% —  M E 6% —  M E 9.6% — M E 6% — M E 6% — M E 6% — M E 6% — M E 6% — M E 8.4% — M E 6% —	C1 C2 7.3% —  C1 C2 4.1% —  C1 C2 7% —  C1 C2 7.3% — C1 C2 7.3% — C1 C2 4.8% — C1 C2 4.1% —  C1 C2 6.4% —  C1 C2 3.8% — C1 C2 3.8% —

1	2	3	4	5
	aa) Film in rolls or in strips, for cinematography or photography	F 10.8% S 10%	M 6% E —	Cl 4.8% C2 —
	bb) Other ...	F 11.4% S 10%	M 6% E —	Cl 5.4% C2 —
	2. Waste and scrap ...	F 11.2% S 10%	M 6% E —	Cl 4.4% C2 —
	III. Cellulose acetates:			
	a) Not plasticised ...	19.8%	M 13.8% E —	Cl 6% C2 —
	b) Plasticised:			
	1. Products known as moulding powders ...	F £0.0495 per kg or 6% w.i.g., plus 4.8% S £0.0826 per kg or 10% w.i.g.	M £0.0495 per kg or 6% w.i.g. E —	Cl 4.8% C2 —
	2. Film in rolls or in strips, for cinematography or photography	F 10.4% S 10%	M 6% E —	Cl 4.1% C2 —
	3. Sheets, film or strip, coiled or not, of a thickness of less than 0.75 mm:			
	aa) Transparent wrapping ...	15.2%	M 9.6% E —	Cl 6% C2 —
	bb) Other ...	F £0.0495 per kg or 6% w.i.g., plus 6% S £0.0826 per kg or 10% w.i.g.	M £0.0495 per kg or 6% w.i.g. E —	Cl 6% C2 —
	4. Other:			
	aa) Waste and scrap ...	18.2%	M 13.8% E —	Cl 4.4% C2 —
	bb) Other ...	F £0.0495 per kg or 6% w.i.g., plus 5.4% S £0.0826 per kg or 10% w.i.g.	M £0.0495 per kg or 6% w.i.g. E —	Cl 5.4% C2 —
	IV. Other cellulose esters:			
	a) Not plasticised ...	F 11.2% S 10%	M 6% E —	Cl 4.4% C2 —



1	2	3	4	5	
	bb) Other: 11. Transparent wrapping ... .. 22. Other ... .. VI. Vulcanised fibre ... ..	16% 12.4% 10% 8.8%	M E M E M E	9.6% — 6% — 6% — 4.8% —	C1 C2 C1 C2 C1 C2 C1 C2
39.04	Hardened proteins (for example, hardened casein and hardened gelatin)	8%	M E	— —	C1 C2
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber): A. Run gums ... .. B. Other... ..	8.8% 11.2% 10%	M E M E	6% — 6% —	C1 C2 C1 C2
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn: A. Alginic acid and its salts and esters ... .. B. Other: I. Heparin ... .. II. Alpha-cellulose in powder form having a residue on ignition of more than 0.15% by weight III. Other ... ..	7.2% 16% 6.4% — 12.4% 10%	M E M E M E	4.8% — 10.5% † — † 6% †	C1 C2 C1 C2 C1 C2 C1 C2
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06: A. Of regenerated cellulose: I. Objects of personal adornment ... .. II. Articles of apparel and clothing accessories ... ..	18.4% 17.5% 18.4% 16%	M E M E	10.5% — 9.6% —	C1 C2 C1 C2

1	2	3	4	5
39.07 (contd)	A. III. Other ... ..	F S	M E	7.3% —
	B. Of vulcanised fibre:			
	I. Objects of personal adornment ... ..	15.3%	M E	4.8% —
	II. Articles of apparel and clothing accessories ... ..	14.4%	M E	4.8% —
	III. Lighting appliances and fittings ... ..	14.4%	M E	4.8% —
	IV. Bobbins, cones, cops, cores, spools and similar supports, of a kind used on textile machinery	14.4%	M E	4.8% —
	V. Beads and bead trimmings:			
	a) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	4.8%	C1	4.8%
	b) Other ... ..	—	C2	—
	VI. Other ... ..	12%	M E	4.8% —
	C. Of hardened proteins:			
	I. Objects of personal adornment ... ..	10.8% 10%	M E E	7.2% — 6%
	II. Articles of apparel and clothing accessories ... ..	14.9%	M E	10.5% —
	III. Beads and bead trimmings:			
	a) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	4.4%	M E	4.4% —
	b) Other ... ..	—	C1	—
	IV. Other ... ..	11.2%	M E	7.2% —
	D. Of chemical derivatives of rubber:			
	I. Objects of personal adornment ... ..	11.2% 10%	M E E	6% — 6%
	II. Articles of apparel and clothing accessories ... ..	14.9%	M E E	10.5% — 9.6%
	III. Beads and bead trimmings:			
	a) Beads of a size and shape adapted for use in jewellery or imitation jewellery, not mounted, set or strung	4.4%	C1	4.4%
	b) Other ... ..	—	C2	—



## 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 1,500 g/m<sup>2</sup>; or
    - (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material; and articles of those fabrics;
  - (d) Felt impregnated or coated with rubber and containing more than 50% by weight of textile material, and articles thereof;
  - (e) Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;
  - (f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.
3. The following are also not covered by this Chapter:
  - (a) Footwear or parts thereof falling within Chapter 64;
  - (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;
  - (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;
  - (d) Articles falling within Chapter 90, 92, 94 or 96;
  - (e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11); or
  - (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.
4. In Note 1. to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to:
  - (a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between 18° and 29° C, will not break on being extended to three times their original length and will return, after being extended to twice their original length, within a period of five minutes, to a length not greater than one and a half times their original length.

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

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



5. 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 5 mm, 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.



1	2	3	4	5
40.05	<p><i>II. Unvulcanised rubber</i></p> <p>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:</p> <p>A. Rubber compounded with carbon black or with silica (masterbatch)</p> <p>B. Granules of natural or synthetic rubber compounded ready for vulcanisation</p> <p>C. Other</p>	<p>4.2%</p> <p>5.5%</p> <p>5.0%</p> <p>4.6%</p>	<p>3%</p> <p>3%</p> <p>3%</p> <p>3%</p>	<p>1.2%</p> <p>2.2%</p> <p>1.6%</p>
40.06	<p>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):</p> <p>A. Solutions and dispersions</p> <p>B. Other:</p> <p>I. Blocks and similar bulk forms; rods, tubes and profile shapes</p> <p>II. Coated or impregnated thread of silk or man-made fibres</p> <p>III. Other</p>	<p>8.8%</p> <p>5.5%</p> <p>5%</p> <p>£0.0396 per kg or 7.8%, w.i.g., plus 2.2%</p> <p>£0.0661 per kg or 13%, w.i.g.</p> <p>8.2%</p>	<p>6%</p> <p>3%</p> <p>£0.0396 per kg or 7.8%, w.i.g.</p> <p>6%</p>	<p>2.8%</p> <p>2.2%</p> <p>£0.0337 per kg or 6.6%, w.i.g., plus 2.2%</p> <p>£0.0561 per kg or 11%, w.i.g.</p> <p>2.2%</p>
40.07	<p><i>III. Articles of unhardened vulcanised rubber</i></p> <p>Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber:</p> <p>A. Vulcanised rubber thread and cord, whether or not textile covered</p> <p>B. Textile thread covered or impregnated with vulcanised rubber</p>	<p>8.8%</p> <p>8%</p> <p>8%</p>	<p>4.8%</p> <p>4.8%</p>	<p>4%</p> <p>3.2%</p>

1	2	3	4	5
40.08	<b>Plates, sheets, strip, rods and profile shapes, of unhardened vulcanised rubber:</b> A. Plates, sheets and strip: I. Of expanded, foam or sponge rubber: a) With a textile backing ... .. b) Other ... .. II. Other: a) With a textile backing ... .. b) Other ... .. B. Rods and profile shapes ... ..	14.1% 9% 13.3% 8.8% 8.4%	M E M E 10.5% 6% 10.5% 6% 6% M E 3% M E 10.5% 4.5% M E M E 7.2% 7.2% M E M E 7.2% 7.2% M E M E 7.2% 6%	3.6% 3.6% 2.8% 2.8% 2.4% 2.8% 12.9% 4% 7.5% 3% 9% 8% 3.6% 4%
40.09	<b>Piping and tubing, of unhardened vulcanised rubber ... ..</b>	5.8% 5%	M E 3%	C1 C2 2.8% C1 C2
40.10	<b>Transmission, conveyor or elevator belts or belting, of vulcanised rubber:</b> A. Containing more than 5% by weight of man-made fibres ... .. B. Other... ..	14.5% 8.5% 7.5%	M E 10.5% 4.5% M E M E	12.9% 4% C1 C2
40.11	<b>Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:</b> A. Solid or cushion tyres and interchangeable tyre treads: I. Suitable for motor vehicles ... .. II. Other ... .. B. Other: I. Suitable for motor vehicles ... .. II. Other ... ..	10.2% 10.2% 10.8% 10.8%	M E 7.2% 7.2% M E M E 7.2% 7.2% M E M E 7.2% 7.2%	7.5% 3% 9% 8% 3.6% 4% C1 C2 7.5% 3% C1 C2 9% 8% 3.6% 4% C1 C2
40.12	<b>Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber</b>	10%	M E 6%	C1 C2 4%

1	2	3	4	5
40.13	<p>Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber:</p> <p>A. Gloves, including mittens ... ..</p> <p>B. Articles of apparel and clothing accessories:</p> <p>I. Containing more than 25% by weight of man-made fibres</p> <p>II. Other ... ..</p>	<p>10.4%</p> <p>11.2%</p> <p>11.2%</p> <p>9.2%</p> <p>6.9%</p> <p>8.4%</p>	<p>M E</p> <p>M E M E</p> <p>M E</p> <p>M E M E</p>	<p>7.2%</p> <p>7.2%</p> <p>7.2%</p> <p>6%</p> <p>4.5%</p> <p>6%</p>
40.14	<p>Other articles of unhardened vulcanised rubber:</p> <p>A. Of expanded, foam or sponge rubber ... ..</p> <p>B. Other:</p> <p>I. Articles of stationery of the following types, viz. bands and erasers</p> <p>II. Other ... ..</p>			<p>3.2%</p> <p>10%</p> <p>4%</p> <p>3.2%</p> <p>2.4%</p> <p>2.4%</p>
40.15	<p><i>IV. Hardened rubber (ebonite and vulcanite); articles made thereof</i></p> <p>Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber:</p> <p>A. In bulk or blocks, in plates, sheets or strip, in rods, profile shapes or tubes</p> <p>B. Scrap, waste and powder, of hardened rubber ... ..</p>	<p>4.6%</p> <p>3%</p>	<p>M E M E</p>	<p>1.6%</p> <p>3%</p>
40.16	<p>Articles of hardened rubber (ebonite and vulcanite) ... ..</p>	<p>9%</p>	<p>M E</p>	<p>3%</p>

## 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

Heading No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"**, "EFTA"*	(M) (E)	"Non-associable CPA"**, "Associable CPA"*
1	2	3		4		5
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. East India kip, whole, whether or not the heads and legs have been removed, weighing each not more than 4.5 kg net, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles	4.8%		M E	4.8%	—

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
41.03	<p>B. Other:</p> <p>I. Box and willow calf, box and willow sides and other chrome tanned leather, in skins or pieces weighing less than 4 lb each, but not including wet blue chrome tanned leather</p> <p>II. Other:</p> <p>a) Dressed ... ..</p> <p>b) Other ... ..</p> <p>Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:</p> <p>A. Of Indian hair sheep, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles</p> <p>B. Other:</p> <p>I. Not further prepared than tanned ... ..</p> <p>II. Other:</p> <p>a) Chrome tanned and coloured black, of a thickness not exceeding 0.20 mm</p> <p>b) Other ... ..</p>	12.8%	M E	3.2% —
		10.4%	M E M E	3.2% — 3.2% —
		8%	M E	—
		4.8%	M E	—
		6%	M E	1.2% —
		2%	—	2% —
		9.2%	M E	2% —
		4.8%	M E	—
41.04	<p>Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08:</p> <p>A. Of Indian goat or kid, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles</p> <p>B. Other:</p> <p>I. Not further prepared than tanned ... ..</p> <p>II. Other:</p> <p>a) Glacé kid, being chrome tanned goat skin of smooth, polished finish</p> <p>b) Other ... ..</p>	6.2%	M E	1.4% —
		6.8%	M E	2% —
		9.2%	M E	2% —

1	2	3	4	5
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08: A. Of reptiles, not further prepared than vegetable tanned, whether or not having undergone further preservative treatment with oil, but obviously unsuitable for immediate use in the manufacture of leather articles B. Other: I. Not further prepared than tanned ... .. II. Other ... ..	4.8%	M E 4.8% —	—
41.06	Chamois-dressed leather ... ..	6.4%	M E 4.8% —	1.6% — 1.8% —
41.07	Parchment-dressed leather ... ..	9.2%	M E 7.2% —	2% — 2% —
41.08	Patent leather and imitation patent leather; metallised leather ... ..	6.5%	M E 4.5% —	2% — 2% —
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	—	—	—
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls	5%	M E 3% —	2% —



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.

Heading No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal	9%	M 6% E —	C1 3.6% C2 —		
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:					

\*See note preceding Chapter 1 in this Schedule

1	2	3	4	5
42.02 ( <i>cont'd</i> )	A. Of artificial plastic sheeting: I. Women's handbags and pochettes ... .. II. Other articles ... .. B. Of other materials: I. Women's handbags and pochettes of leather, material resembling leather, composition leather or paperboard ... .. II. Other articles ... ..	F £0-0450 each or 6%, w.i.g., plus 6% S £0-0750 each or 10%, w.i.g., plus 12% F 10% S 10% F £0-0450 each or 6%, w.i.g., plus 3% S £0-0750 each or 10%, w.i.g., plus 9%	M £0-0450 each or 6%, w.i.g. E — M 6% E — M £0-0450 each or 6%, w.i.g. E — M 6% E —	CI 6% C2 — CI 6% C2 — CI 3% C2 — CI 3% C2 —
42.03	Articles of apparel and clothing accessories, of leather or of composition leather: A. Articles of apparel ... .. B. Gloves, including mittens and mitts: I. Protective, for all trades ... .. II. Special, for sports ... .. III. Other ... .. C. Other clothing accessories ... ..	15.2% 20.2% 19.4% 19.2% 15%	M 12% E — M 15% E — M 15% E — M 15% E — M 12% E —	CI 3.2% C2 — CI 5.2% C2 — CI 4.4% C2 — CI 4.2% C2 — CI 3% C2 —
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes: A. Conveyor or transmission belts or belting ... .. B. Other... ..	6.5% 9.2%	M 4.5% E — M 6% E —	CI 2% C2 — CI 3.2% C2 —
42.05	Other articles of leather or of composition leather ... ..	8.8%	M 6% E —	CI 2.8% C2 —
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons ... ..	8.4%	M 6% E —	CI 2.4% C2 —

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).

Heading No.	Description	Rate of Import Duty (if any)				
		Full "Associated States" (F)	"Community" "EFTA" (S)	"Community" (M) (E)	"Non-associable CPA" (C1)	"Associable CPA" (C2)
1	2	3	4	5		
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):					

\*See note preceding Chapter 1 in this Schedule

1	2	3	4	5
43.02 (contd)	A. Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms: I. Furskins assembled in plates, crosses and similar forms II. Other ... .. B. Pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated)	13.8% 5.4% 3.6%	M E M E M E 12% 3.6% 3.6% —	C1 C2 C1 C2 1.8% 1.8% — —
43.03	Articles of furskin: A. Articles of a kind commonly used in machinery or plant ... B. Other... ..	14.8% 15.8%	M E M E 12% 12% —	C1 C2 C1 C2 2.8% 3.8% —
43.04	Artificial fur and articles made thereof	15.6%	M E 12% —	C1 C2 3.6% —

## SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND 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.
- Additional Note  
For the purposes of heading No. 44.12, "wood flour" means wood powder of which not more than 8% by weight is retained by a sieve with an aperture of 0.63 mm.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* 3	(F) (S)	"Community"* "EFTA"* 4	(M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2) 5
1	2	3	4	5		
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust	2.4%	M E	2.4%	—	
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not	5.6% 5%	M E	3%	C1 C2	
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down: A. Poles of coniferous wood, injected or otherwise impregnated to any degree, not less than 6 m nor more than 18 m in length and with a circumference at the butt end of more than 45 cm but not more than 90 cm B. Other: I. Logs not exceeding 2.16 m in length and 1.22 m in girth at the narrower end and not being of ash II. Other: 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> b) Other ... ..	1.2% —	F S	—	C1 C2	
44.04	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> B. Other... ..	2.4%	M E	2.4%	—	

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
44.07	<b>Railway or tramway sleepers of wood:</b> A. Injected or otherwise impregnated to any degree: I. Of coniferous species ... .. II. Other ... .. B. Other: I. Of coniferous species ... .. II. Other ... ..	F S  F S  3.5%	— 3% — 3% — 2.4% —	2% — 2% — 1.2% — 1.2% — 1.4% —
44.08	<b>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>			CI CI CI CI CI CI
44.09	<b>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. Pulpwood in chips or particles: I. Pulpwood, in the form of chips, with an uncompacted bulk density of not less than 160 kg/m <sup>3</sup> when measured by a loose weight method using the apparatus described in British Standard 812:1967, and of which not more than 5% by weight passes a sieve having a nominal width of aperture of 2.00 mm, and imported in consignments of not less than 508 t each II. Other ... .. B. Other: I. Hoopwood ... .. II. Other ... ..	—  4.8%  4.6% 6.4% 4.2%	—  4.8%  3% 4.8% 3% —	—  —  1.6% — 1.6% — 1.2% —
44.10	<b>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>			CI CI CI CI CI



1	2	3	4	5
44.11	Drawn wood; match splints; wooden pegs or pins for footwear ...	8.4%	M E 6%	C1 C2 2.4%
44.12	Wood wool and wood flour: A. Wood wool ...	F £0.8118 per t plus 2%	M E £0.8118 per t	C1 C2 2%
	B. Wood flour ...	S £1.3530 per t 6.5%	M E 4.5%	C1 C2 2%
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured: A. Hardwood flooring blocks, strips and friezes, planed and tongued and grooved, or planed and otherwise manufactured B. Other...	11%	M E 9%	C1 C2 2%
		5%	M E 3%	C1 C2 2%
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm: A. Small boards for the manufacture of pencils: I. Of incense cedar, not exceeding 191 mm in length and 77 mm in width II. Other ... B. Other: I. Boxboards; veneer sheets and sheets for plywood ... II. Other: a) Of coniferous species ... b) Other ...	— 3%	M E 3%	— — 2.8%
		5.8% 5%	M E 3%	C1 C2 2.8%
		2.8%	—	C1 C2 2.8%
		5.8% 5%	M E 3%	C1 C2 2.8%
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry: A. Plywood, blockboard, laminboard and battenboard, containing no material other than wood and bonding material: I. Plywood ...	8.2% 5%	F S —	C1 C2 5.2%

I	2	3	4	5
44.15 (contd)	A. II. Other ... .. B. Other... ..	F 8.2% S 5% F 11.2% S 10%	M 3% E M 6% E	CI 5.2% C2 CI 5.2% C2
44.16	Cellular wood panels, whether or not faced with base metal	8%	M 6% E	CI 2% C2
44.17	"Improved" wood, in sheets, blocks or the like	4.6%	M 3% E	CI 1.6% C2
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: A. Flaxboard ... .. B. Other ... ..	F 10.8% S 10% 15.6%	M 6% E M 10.8% E	CI 4.8% C2 CI 4.8% C2
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards	7.5%	M 4.5% E	CI 3% C2
44.20	Wooden picture frames, photograph frames, mirror frames and the like: A. Carved ... .. B. Other... ..	7.5% 9%	M 4.5% E M 6% E	CI 3% C2 CI 3% C2
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings: A. Wholly or partly of plywood, blockboard, laminboard, battenboard or similar laminated wood products (including veneered wood panels and sheets) B. Other: I. Unassembled, and consisting of softwood boxboards not dove-tailed, mortised or tenoned at the ends	F 9.6% S 8% F 7% S 5%	M 4.8% E M 3% E	CI 4.8% C2 CI 4% C2

1	2	3	4	5
44.22	II. Other ... .. Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08; A. Sections of cask-heads not dowel-holed or pegged, and cask-heads consisting of a single circular sheet of wood B. Empty palm oil casks, assembled, with staves not less than 0.99 m and not more than 1.12 m in length and heads not less than 0.86 m and not more than 1.02 m in diameter, which have been used to contain palm oil C. Used casks and barrels of oak, whether assembled or not; staves and heads, being parts of such casks and barrels D. Other... ..	F 8.8% S 8%  F 5.5% S 5%  F 5.5% S 5%  F 2.2% S —  F 7%	M 4.8% E —  M 3% E —  M 3% E —   M 4.8% E —  M 4.5% E —  M 9% E — M 4.5% E —  M 9% E —  M 6% E —	C1 4% C2 —  C1 2.2% C2 —  C1 2.2% C2 —  C1 2.2% C2 —  C1 2.2% C2 —  C1 2.8% C2 — C1 2.8% C2 —  C1 3% C2 —  C1 2.6% C2 — C1 2.4% C2 —
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels): A. Shuttering for concrete constructional work ... .. B. Other: I. Hardwood parquet flooring panels, assembled ... .. II. Other ... ..	6.7%  11.8% 7%  12%	M 4.5% E —  M 9% E — M 4.5% E —  M 9% E —	C1 2.2% C2 —  C1 2.8% C2 — C1 2.8% C2 —  C1 3% C2 —
44.24	Household utensils of wood ... ..	12%	M 9% E —	C1 3% C2 —
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood: A. Handles for articles of cutlery, forks and spoons; brush bodies B. Other: I. Last blocks roughly shaped by sawing or turning but not further manufactured; fork, shovel and spade handles of the box or "D" type, whether riveted or not	8.6%  2.4% —	M 6% E —	C1 2.6% C2 — C1 2.4% C2 —

1	2	3	4	5
44.25 (contd)	B. II. Other ... ..	8.4%	M E 6%	Cl C2 2.4%
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood: A. Reels for sewing thread and the like: I. Reels and reel blocks, not exceeding 127 mm in length and 64 mm in diameter, punched longitudinally F S 2.9% 2.5% II. Other ... .. 6.2% B. Other... .. 8%		M E 1.5% M E 4.8% M E 4.8%	Cl C2 1.4% Cl C2 1.4% Cl C2 3.2%
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood: A. Beads and bead trimmings; carved pictures and wall plaques 7% B. Caskets, cigarette boxes, trays, fruit bowls, ornaments (including statuettes and figures but not including candlesticks) and other fancy articles of wood 11.8% C. Other... .. 8.8%		M E M E 4.5% 9%	Cl C2 Cl C2 2.8% 2.8%
44.28	Other articles of wood: A. Foundry moulding patterns ... .. 10.4% B. Blind rollers, whether or not fitted with springs: I. 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 F S 5.6% 5% II. Other ... .. 11.6% C. Other: I. Pallets of a kind used with fork lift trucks having two-tongue forks F S 2.8%		M E M E 6% M E 9% M E 3% M E 9% M E 2.6%	Cl C2 Cl C2 1.4% Cl C2 2.6% Cl C2 2.8%

1	2	3	4	5
	II. Softwood boxboards, other than those covered by headings Nos. 44.05, 44.13, 44.14 and 44.21, not dove-tailed, mortised or tenoned at the ends	F 5.8% S 5%	M 3% E —	Cl 2.8% C2 —
	III. Stems of turned ash, being straight lengths of not less than 0.45 m and not more than 1.07 m, of circular cross-section of diameter (uniform throughout the length) not less than 34 mm and not more than 43 mm, not further prepared or manufactured	F 5.8% S 5%	M 3% E —	Cl 2.8% C2 —
	IV. Other ... ..	11.8%	M 9% E —	Cl 2.8% C2 —

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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* 3	(F) (S)	"Community"* "EFTA"* (E) 4	"Non-associable CPA"* "Associable CPA"* (C1) (C2) 5	
1	2	3	4	5		
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork	F 1.2% S —	M — E 1.2%	C1 — C2 —	1.2% —	
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers)	F 6.2% S 5%	M — E 3%	C1 — C2 —	3.2% —	
45.03	Articles of natural cork: A. Discs not exceeding 31 mm in diameter nor 5 mm in thickness B. Stoppers containing no material other than natural cork, wax and adhesives C. Other: I. Stoppers not containing metal, rubber or wood ... II. Other ...	F 6.4% S — S 6.4%	— — —	C1 — C2 — C2 —	6.4% — 6.4% —	
		F 9.4% S 5% S 12.4% S 10%	M — E 3% M — E 6%	C1 — C2 — C1 — C2 —	6.4% — 6.4% —	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
45.04	<p>Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:</p> <p>A. Discs for the manufacture of crown corks ... ..</p> <p>B. Other:</p> <p>I. Stoppers not containing metal, rubber or wood ... ..</p> <p>II. Tiles, not exceeding 10 mm in thickness, and of which neither the length nor the width exceeds 331 mm, tongued and grooved and surface smoothed, but not further prepared or manufactured</p> <p>III. Rectangular blocks, plates, sheets or strips, made wholly from cork</p> <p>IV. Other ... ..</p>	<p>F 11%</p> <p>S 10%</p> <p>F 9.4%</p> <p>S 5%</p> <p>F 9.4%</p> <p>S 5%</p> <p>F 9.4%</p> <p>S 5%</p> <p>F 12.4%</p> <p>S 10%</p>	<p>M 6%</p> <p>E —</p> <p>M 3%</p> <p>E —</p> <p>M 3%</p> <p>E —</p> <p>M 3%</p> <p>E —</p> <p>M 6%</p> <p>E —</p>	<p>C1 4.4%</p> <p>C2 —</p> <p>C1 6.4%</p> <p>C2 —</p> <p>C1 6.4%</p> <p>C2 —</p> <p>C1 6.4%</p> <p>C2 —</p> <p>C1 6.4%</p> <p>C2 —</p>

Chapter 46

*Manufactures of Straw, of Esparto and of Other Plaiting Materials; Basketware and Wickerwork*

Notes

1. In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.
2. This Chapter does not cover:
  - (a) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);
  - (b) Footwear or headgear or parts thereof falling with 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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5	5	
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips: A. Of unspun vegetable materials ... .. B. Other... ..	3%	M E	3% —	—	
		F S 5.6% 5%	M E	3% —	Cl C2 2.6% —	
46.02	Plaiting materials (other than products falling within heading No. 46.01) bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles: A. Coarse matting; straw envelopes for bottles; screens and other coarse articles used for packing or for protection: I. Matting of rush, reed, straw or grass ... ..	3.5% 2.5%	M E	1.5% —	Cl C2 2% —	
		F S	M E	1.5% —	Cl C2 2% —	

\*See note preceding Chapter 1 in this Schedule.



I	2	3	4	5	6
II. Woven material and matting, of raffia; straw envelopes for bottles		5%	3% —	C1 C2	2% —
III. Other ...		8%	6% —	C1 C2	2% —
B. Chinese mats and matting and similar mats and matting:		3-7%	1-5%	C1 C2	2-2%
I. Of rush, reed, straw or grass ...	F	2-5%	3%	C1 C2	2-2%
II. Of raffia ...	S	5-5%	6%	C1 C2	2-2%
III. Of other materials ...	S	8-2%	—	C1 C2	—
C. Other articles:					
I. Of unspun vegetable materials:					
a) Not backed or lined with paper or woven fabric:					
1. Mats and matting of rush, reed, straw or grass	F	3-9%	1-5%	C1 C2	2-4%
2. Woven material and mats and matting, of raffia	S	2-5%	3%	C1 C2	2-4%
3. Other ...	S	5-8%	6%	C1 C2	2-4%
b) Backed or lined with paper or woven fabric:					
1. Mats and matting of rush, reed, straw or grass	F	3-7%	1-5%	C1 C2	2-2%
2. Woven material and mats and matting, of raffia	S	2-5%	3%	C1 C2	2-2%
3. Other ...	S	5-8%	6%	C1 C2	2-2%
II. Of strips of paper, whether or not mixed in any proportion with vegetable materials:					
a) Woven material and mats and matting, of raffia ...	F	5-5%	3%	C1 C2	2-2%
b) Other ...	S	5-8%	6%	C1 C2	2-2%
III. Of other plaiting materials ...		9-5%	6%	C1 C2	3-8%

1	2	3	4	5
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.01 or 46.02; articles of loofah: A. Baskets of osier, willow, cane or wicker ... .. B. Mats and matting, of rush, reed, straw or grass ... .. C. Other... ..	22%  5.5% 2.5% 10%	M E M E M E	18% — 1.5% — 6% —
				4% — 4% — 4% —
				C1 C2 C1 C2 C1 C2

SECTION A  
PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

Chapter 47

*Paper-making Material*

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (F) (S)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)		
1	2	3	4	5		
47.01	<p><b>Pulp derived by mechanical or chemical means from any fibrous vegetable material:</b></p> <p>A. Wood pulp: I. For the manufacture of regenerated textile fibres ... II. Other ...</p> <p>B. Other: I. Straw pulp, bleached; bagasse pulp; pulp of esparto, albardin grass or diss (vine-tie) grass; reed or rush pulp, bleached; pulp of manila hemp (abaca) II. 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% and not more than 7.5% by weight of the finished product III. Other ...</p>	<p>1.2% — — 3%</p> <p>F S</p>	<p>— — — M E</p>	<p>— — — — — —</p> <p>C1 C2</p>	<p>— — — — — —</p>	
47.02	<p><b>Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making:</b></p> <p>A. Waste paper and paperboard: I. Fit only for use in paper-making ...</p>	<p>—</p>	<p>—</p>	<p>—</p>	<p>—</p>	

\*See note preceding Chapter I in this Schedule.

1	2	3	4	5
47.02 (contd)	A. II. Other: a) To be rendered fit only for use in paper-making ... b) Other ... .. B. Scrap articles of paper or of paperboard, fit only for use in paper-making	F S — — — 0.6% —	— — —	C1 C2 — 0.6% —

## Chapter 48

*Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard*

## Notes

1. This Chapter does not cover:
  - (a) Stamping foils of heading No. 32.09;
  - (b) Perfume and cosmetic papers (heading No. 33.06);
  - (c) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05);
  - (d) Paper or paperboard, sensitised (heading No. 37.03);
  - (e) Paper-reinforced stratified artificial plastic sheeting (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 plating 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 false water-marking, and also paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.
3. Paper or paperboard answering to a description in two or more of the headings Nos. 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in 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 15 cm; or
  - (b) In rectangular sheets (unfolded if necessary) of which no side exceeds 36 cm; or
  - (c) Cut into shapes other than rectangular shapes.
 Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3., within heading No. 48.02.
5. For the purposes of heading No. 48.11, "wallpaper and lincrusta" are to be taken to apply only to:
  - (a) Paper in rolls, suitable for wall or ceiling decoration, being:
    - (i) Paper with one or with two margins, with or without guide marks; or
    - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 cm;
  - (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.
6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.

7. Heading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49. However, dress patterns and models, of paper or paperboard, shall be classified within heading No. 48.21 regardless of the printing appearing thereon.

**Additional Note**  
 For the purpose of subheading 48.01 A., the expression "newsprint" shall be taken to apply to white paper or to paper which has been slightly coloured in the pulp, the mechanical pulp content of which represents at least 70% of the total fibre content, glazed to an extent not exceeding 130 seconds Bekk, unsized, weighing not less than 40 g/m<sup>2</sup> and not more than 57 g/m<sup>2</sup>, with watermarks not less than 4 cm but not more than 10 cm apart, imported in reels of a width of not less than 31 cm, containing 8% or less by weight of fillers, and intended for the printing of daily newspapers, weekly papers or other periodicals of heading No. 49.02, published at least ten times per year.

Head- ing No.	Description	Rate of Import Duty (if any)					
		Full "Associated States"*	(F) (S)	"Community" "EFTA"	(M) (E)	"Non-associable CPA" "Associable CPA"	
		3		4		5	
1	2						
48.01	I. Paper and paperboard, in rolls or in sheets						
	Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets:						
	A. Newsprint ...	F	2.8%	M	1.7%	C1	2.8%
	B. Cigarette paper ...	S	11.8%	M	9%	C2	2.8%
C. Kraft paper and kraft board:							
I. For the manufacture of paper yarn of heading No. 57.08 or of paper yarn reinforced with metal of heading No. 59.04	F	1.2%	M	0.7%	C1	1.2%	
	S			E			

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
	II. Other: a) Weighing more than 220 g/m <sup>2</sup> : 1. Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels 2. Other ... .. b) Weighing not more than 220 g/m <sup>2</sup> : 1. Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre 2. Machine glazed paper (excluding that of subheading 1. above) 3. Other ... ..	F S  F S	10.8% 10% 15.6%  10.8% 10% 12%  15.6%	C1 C2 C1 C2  C1 C2 C1 C2 C1 C2 C1 C2
	D. Paper weighing not more than 15 g/m <sup>2</sup> , for use in stencil making: I. Machine glazed II. Other ... ..	9.2% 11%	7.2% 1.2% 9% 1.2%	C1 C2 C1 C2
	E. Other: I. Weighing more than 220 g/m <sup>2</sup> : a) Strawboard, being board containing not less than 90% by weight of unbleached cereal straw pulp b) Other ... .. II. Weighing not more than 220 g/m <sup>2</sup> : a) Machine glazed paper (excluding fully bleached white poster paper) b) Other: 1. Tissue paper ... ..	12%  15.6%  12%  13.8%	7.2% 3%  10.8% 3%  7.2% 3%  9% 3%	C1 C2  C1 C2  C1 C2  C1 C2  C1 C2

1	2	3	4	5
48.01 (contd)	E II. b) 2. Printing paper: aa) Paper in rolls, having a water absorbency when tested by the one-minute Cobb method of not less than 45 g/m <sup>2</sup> , containing not less than 70% of mechanical wood pulp and of a weight not less than 48 nor more than 62 g/m <sup>2</sup> bb) Other ... .. 3. Writing or duplicating paper in sheets ... .. 4. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp 5. Other ... ..	F S 4.8% — 13.8% 13.8% 13.8% 15.6%	M E — 3% 9% 3% 9% 3% 10.8% 3%	C1 C2 4.8% — 4.8% 4.8% 4.8% 4.8% —
48.02	<b>Hand-made paper and paperboard:</b> A. Tissue paper; writing or printing paper in sheets measuring more than 36 cm in either length or breadth B. Other...	12% 13.8%	M E M E 9% 1.8% 10.8% 1.8%	C1 C2 C1 C2 3% — 3% —
48.03	<b>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 ... .. B. Other...	F S 13% 12% 16%	M E M E 7.2% 3.2% 10.8% 3.2%	C1 C2 C1 C2 5.2% — 5.2% —
48.04	<b>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 g/m <sup>2</sup> and, apart from adhesive, consisting wholly of strawboards containing not less than 90% by weight of unbleached cereal straw pulp B. Other...	F S 13% 12% 16%	M E M E 7.2% 3.2% 10.8% 3.2%	C1 C2 C1 C2 5.2% — 5.2% —



48.05				
1	<p><b>Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets:</b></p> <p>A. Paper and paperboard, corrugated:</p> <p>I. Of a weight when fully extended equivalent to not more than 200 g/m<sup>2</sup>, not being corrugated with flat surface sheets:</p> <p>a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre</p> <p>b) Machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)</p> <p>c) Other:</p> <p>1. Strawpaper, being paper manufactured entirely from unbleached cereal straw pulp</p> <p>2. Greaseproof and imitation greaseproof paper</p> <p>3. Other ... ..</p>	<p>F 11.6%</p> <p>S 10%</p> <p>F 14%</p> <p>S 12%</p> <p>14%</p> <p>F 14%</p> <p>S 12%</p> <p>16.4%</p>	<p>M 6%</p> <p>E 3.5%</p> <p>M 7.2%</p> <p>E 3.5%</p> <p>M 9%</p> <p>E 3.5%</p> <p>M 7.2%</p> <p>E 3.5%</p> <p>M 10.8%</p> <p>E 3.5%</p>	<p>C1 5.6%</p> <p>C2 —</p> <p>C1 5.6%</p> <p>C2 —</p> <p>C1 5.6%</p> <p>C2 —</p> <p>C1 5.6%</p> <p>C2 —</p> <p>C1 5.6%</p> <p>C2 —</p>
	<p>II. Other:</p> <p>a) Board manufactured wholly of unbleached, undyed sulphate cellulose fibre, in reels, not being corrugated with flat surface sheets</p> <p>b) Other ... ..</p>	<p>F 11.6%</p> <p>S 10%</p> <p>16.4%</p>	<p>M 6%</p> <p>E 3.5%</p> <p>M 10.8%</p> <p>E 3.5%</p>	<p>C1 5.6%</p> <p>C2 —</p> <p>C1 5.6%</p> <p>C2 —</p>
	<p>B. Other:</p> <p>I. Of a weight when fully extended equivalent to not more than 220 g/m<sup>2</sup>:</p> <p>a) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre</p> <p>b) Machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper)</p>	<p>F 11.2%</p> <p>S 10%</p> <p>F 13%</p> <p>S 12%</p>	<p>M 6%</p> <p>E 3.2%</p> <p>M 7.2%</p> <p>E 3.2%</p>	<p>C1 5.2%</p> <p>C2 —</p> <p>C1 5.2%</p> <p>C2 —</p>





1	2	3	4	5	
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	F S	11.6% 10%	M E 6% 3.5%	C1 C2 5.6% —
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	15.6%	M E 10.8% 3%	C1 C2 4.8% —	
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery	15%	M E 9% 3.7%	C1 C2 6% —	
48.15	Other paper and paperboard, cut to size or shape: A. Adhesive strips of a width not exceeding 10 cm, the coating of which consists of unvulcanised natural or synthetic rubber: I. Weighing not more than 220 g/m <sup>2</sup> : a) Manufactured wholly of bleached or unbleached sulphate cellulose fibre b) Of machine glazed paper (excluding paper comprised in subheading a) above and fully bleached white poster paper) c) Other ... .. II. Weighing more than 220 g/m <sup>2</sup> ... .. B. Other: I. Weighing not more than 220 g/m <sup>2</sup> : a) For the manufacture of paper yarn of heading No. 57.08 or of paper yarn reinforced with metal of heading No. 59.04 b) Toilet paper ... .. c) Paper manufactured wholly of bleached or unbleached sulphate cellulose fibre, in strips, rolls or in square-cut or angle-cut sheets d) Machine glazed paper (excluding paper comprised in subheading a) or b) above and fully bleached white poster paper) in strips, rolls or in square-cut or angle-cut sheets	8.6% 9.8% 13.4% 13.4% 4.8% — 15.6% 10.8% 10% 12%	M E 6% 1.6% 7.2% 1.6% M E 10.8% 1.6% 10.8% 1.6% — M E 10.8% 3% 6% 3% M E 7.2% 3%	C1 C2 2.6% — C1 C2 2.6% — C1 C2 C1 C2 2.6% — C1 C2 4.8% — C1 C2 4.8% — C1 C2 4.8% — C1 C2 4.8% —	



1	2	3	4	5
48.19	Paper or paperboard labels, whether or not printed or gummed ...	16.4%	M E 10.8% 3.5%	CI C2 5.6% —
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened)	F S 11.6% 10%	M E 6% 3.5%	CI C2 5.6% —
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding:			
	A. Perforated paper and paperboard for Jacquard and similar machines	13.4%	M E 10.8% 1.6%	CI C2 2.6% —
	B. Other:			
	I. Paper dress patterns, including the paper envelopes in which they are enclosed	F S 11.6% 10%	M E 6% 3.5%	CI C2 5.6% —
	II. Face and hand towels, made wholly of paper weighing not less than 24 g/m <sup>2</sup>	F S 11.6% 10%	M E 6% 3.5%	CI C2 5.6% —
	III. Serviettes and handkerchiefs, not printed, of an area not exceeding 2,580 cm <sup>2</sup> , made wholly of paper weighing not less than 17 g/m <sup>2</sup>	F S 11.6% 10%	M E 6% 3.5%	CI C2 5.6% —
	IV. Sanitary napkins of cellulose wadding ...	F S 11.6% 10%	M E 6% 3.5%	CI C2 5.6% —
	V. 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	F S 5.6% —	M E 3.5% —	CI C2 5.6% —
	VI. Other ...	16.4%	M E 10.8% 3.5%	CI C2 5.6% —

Chapter 49  
*Printed Books, Newspapers, Pictures and other Products of the Printing Industry; Manuscripts, Typescripts and Plans*

Notes

1. This Chapter does not cover:
  - (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
  - (b) Playing cards or other goods falling within any heading in Chapter 97; or
  - (c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.
2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.
3. Heading No. 49.01 is to be extended to apply to:
  - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
  - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
  - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.
 However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.
4. Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.11.
5. For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.
6. For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
7. For the purposes of heading No. 49.09, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* 3	(F) (S)	"Community"* "EFTA"* 4	(M) (E) "Non-associable CPA"* "Associable CPA"* 5	(C1) (C2)
1	2	3	4	5		
49.01	Printed books, booklets, brochures, pamphlets and leaflets ...	—	—	—	—	
49.02	Newspapers, journals and periodicals, whether or not illustrated ...	—	—	—	—	
49.03	Children's picture books and painting books ...	F 5.2% S —	M 3.2% E —	C1 5.2% C2 —	—	
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): A. Printed globes (terrestrial or celestial) ... B. Other...	F 2.6% S —	M 1.6% E —	C1 2.6% C2 —	—	
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	—	—	—	—	
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books: A. Postage, revenue and similar stamps ... B. Banknotes ... C. Other: I. Signed and numbered ... II. Other ...	F 1.2% S —	M 0.7% E —	C1 1.2% C2 —	—	
49.08	Transfers (Decalcomanias) ...	F 9.2% S —	M 6% E 2%	C1 3.2% C2 —	—	

\*See note preceding Chapter I in this Schedule.



1	2	3	4	5
49.09	<p>Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings:</p> <p>A. Trade advertising material the primary purpose of which is to stimulate travel outside the United Kingdom</p>	<p>F 4.4% S —</p>	<p>M — E 2.7%</p>	<p>CI 4.4% C2 —</p>
49.10	<p>B. Other... ..</p> <p>Calendars of any kind, of paper or paperboard, including calendar blocks:</p> <p>A. Trade advertising material:</p> <p>I. Material the primary purpose of which is to stimulate travel outside the United Kingdom</p> <p>II. Other ... ..</p> <p>B. Other... ..</p>	<p>F 11% S 10%</p> <p>F 3.8% S —</p> <p>F 8.3% S 7.5%</p> <p>F 9.5%</p>	<p>M 6% E 2.7%</p> <p>M — E 2.3%</p> <p>M 4.5% E 2.3%</p> <p>M 6% E 2.3%</p>	<p>CI 4.4% C2 —</p> <p>CI 3.8% C2 —</p> <p>CI 3.8% C2 —</p> <p>CI 3.8% C2 —</p>
49.11	<p>Other printed matter, including printed pictures and photographs:</p> <p>A. Sheets (not being trade advertising material), not folded, merely with illustrations or pictures not bearing a text or caption, for editions of books or periodicals which are published in different countries in one or more languages</p> <p>B. Other:</p> <p>I. Trade advertising material, the following:</p> <p>a) Catalogues and lists of books and publications offered for sale by publishers or booksellers established outside the United Kingdom</p> <p>b) 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</p>	<p>F 3.6% S —</p> <p>F 3.6% S —</p>	<p>M — E 2.2%</p> <p>M — E 2.2%</p>	<p>CI 3.6% C2 —</p> <p>CI 3.6% C2 —</p>



**SECTION XI**  
**TEXTILES AND TEXTILE ARTICLES**

## Notes

1. This Section does not cover:
  - (a) Animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03);
  - (b) Human hair or articles of human hair (heading No. 05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17);
  - (c) Vegetable materials falling within Chapter 14;
  - (d) Asbestos of heading No. 25.24 or articles of asbestos and other products of heading No. 68.13 or 68.14;
  - (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
  - (f) Sensitised textile fabric (heading No. 37.03);
  - (g) Monofil of which any cross-sectional dimension exceeds 1 mm and strip (artificial straw and the like) of a width exceeding 5 mm, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);
  - (h) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40;
  - (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% by weight of silk, wool 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) Metellised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;
  - (b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool and combed sheep's or lambs' wool), all those materials shall be treated as being one and the same;
  - (c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.
  
- (C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3. and 4. below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- Of silk, noil or other waste silk, of a weight exceeding 2 g/m (18,000 denier);
  - Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 g/m (9,000 denier);
  - Of true hemp or flax:
    - Polished or glazed, of which the length per kilogramme, multiplied by the number of constituent strands, is less than 7,000 m;
    - Not polished or glazed and of a weight exceeding 2 g/m;
  - Of coir, consisting of three or more plies;
  - Of other vegetable fibres, of a weight exceeding 2 g/m; or
  - Reinforced with metal.
- (B) Exceptions:
- Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;
  - Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;
  - Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;
  - Metallised yarn, not being yarn reinforced with metal; and
  - 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:
- In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
    - 200 g in the case of flax and ramie;
    - 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
    - 125 g in other cases;
  - In hanks or skeins of a weight not exceeding:
    - 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
    - 125 g in other cases;
  - 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:
    - 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
    - 125 g in other cases.
- (B) Exceptions:
- Single yarn of any textile material, except:
    - Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and
    - Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 m/kg;
  - Multiple or cabled yarn, unbleached:
    - Of silk, noil or other waste silk, however put up; or
    - Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins;
  - Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 m/kg, measured multiple; and
  - Single, multiple or cabled yarn of any textile material:
    - In cross-reeled hanks or skeins; or
    - Put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).
- (C) *The above provisions relating to flax and ramie yarn are also applicable in respect of hemp.*

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.

#### Additional Notes

1. Subject to the provisions of Additional Note 2. below, the classification of goods containing two or more textile materials shall be effected within the headings of Chapters 58 to 63, in accordance with the following provisions, where applicable:
- (a) Goods containing more than 10% by weight of silk, wool or other waste silk or any combination thereof are to be classified as if consisting wholly of that one of those materials which predominates in weight;
- (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material; and
- (c) The provisions of Note 2. (B) of this Section shall also apply.
2. (a) In the case of goods falling within headings Nos. 58.01 to 58.05 inclusive and having a ground fabric and a pile or looped surface or a surface with designs made with thread, no account shall be taken of the ground fabric;
- (b) In the case of goods falling within heading No. 58.07 incorporating a support, a core or padding, no account shall be taken of such support, core or padding;
- (c) In the case of embroidery falling within heading No. 58.10, only the ground fabric shall be taken into consideration. However, in the case of embroidery without visible ground, classification shall be carried out solely according to the embroidering threads; and
- (d) In the case of goods falling within Chapters 59 to 63, and composed of two or more fabrics, felts, braids, etc., of different textile materials, whether or not combined with components constituting only accessories (linings, stiffenings, collars, cuffs, lapels, ribbons and other trimmings, ornamental or not), account shall only be taken for the application of these provisions, of the part considered as giving the goods their essential character within the meaning of Rule 3. for the interpretation of the nomenclature of the Schedule.

#### Special Notes applying to certain subheadings only

1. Notwithstanding the provisions in the Additional Notes above, when the rate of duty is fixed by reference to the cotton, silk or man-made fibre content of the goods, account shall be taken of all materials and components of the goods, unless the context otherwise requires.
2. 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

Head- ing No.	Description	Rate of Import Duty (if any)					
		Full "Associated States"* (F) (S)	3	"Community"* "EFTA"* (M) (E)	4	"Non-associable CPA"* "Associable CPA"* (C1) (C2)	5
1	2						
50.01	Silk-worm cocoons suitable for reeling	F	0.4%			C1	0.4%
50.02	Raw silk (not thrown)	S	—			C2	—
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags):	F	2%			C1	2%
	A. Wholly of silk	S	—			C2	—
	B. Other:						
	I. Not carded or combed:						
	a) In which the textile material which predominates in weight is man-made fibre		6%	M	6%		5.1%
	b) Other		—	E	—		—
	II. Carded or combed:						
	a) Containing man-made fibres		6%	M	6%		5.1%
	b) Not containing man-made fibres		6%	E	6%		—
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale:						
	A. Containing more than 50% by weight of man-made fibres	F	£0.0396 per kg or 7.8% w.i.g., plus 2.8%	M	£0.0396 per kg or 7.8% w.i.g.	C1	£0.0337 per kg or 6.6% w.i.g., plus 2.8%
	B. Other...	S	£0.0661 per kg or 13% w.i.g., plus 10.6%	E	—	C2	£0.0561 per kg or 11% w.i.g., plus 9.4%
50.05	Yarn spun from silk waste other than noil, not put up for retail sale:						
	A. Containing more than 50% by weight of man-made fibres	F	£0.0396 per kg or 7.8% w.i.g., plus 1.4%	M	£0.0396 per kg or 7.8% w.i.g.	C1	£0.0337 per kg or 6.6% w.i.g., plus 1.4%
	B. Other...	S	£0.0661 per kg or 13% w.i.g.	E	—	C2	£0.0561 per kg or 11% w.i.g.

\*See note preceding Chapter I in this Schedule.

1	2	3	4	5
50.06	B. Other... .. <b>Yarn spun from noil silk, not put up for retail sale:</b> A. Containing more than 50% by weight of man-made fibres ...  B. Other... ..	9.2%  F £0-0396 per kg or 7.8%, w.i.g., plus 1% S £0-0661 per kg or 13%, w.i.g., 8.8%	M 7.8% E —  M £0-0396 per kg or 7.8%, w.i.g.  E —  M 7.8% E —	8%  C1 £0-0337 per kg or 6.6%, w.i.g., plus 1% C2 £0-0561 per kg or 11%, w.i.g., 7.6%
50.07	<b>Silk yarn and yarn spun from noil or other waste silk, put up for retail sale:</b> A. Silk yarn: I. Containing more than 50% by weight of man-made fibres  II. Other ... ..  B. Other: I. Containing more than 50% by weight of man-made fibres  II. Other ... ..	F £0-0396 per kg or 7.8%, w.i.g., plus 4% S £0-0661 per kg or 13%, w.i.g., 11.8%	M £0-0396 per kg or 7.8%, w.i.g.  E —  M 7.8% E —	C1 £0-0337 per kg or 6.6%, w.i.g., plus 4% C2 £0-0561 per kg or 11%, w.i.g., 10%
50.08	<b>Silk-worm gut; imitation catgut of silk:</b> A. Silk-worm gut ... ..  B. Imitation catgut ... ..	F 1.4% S — F £0-0396 per kg or 7.8%, w.i.g., plus 1.4% S £0-0661 per kg or 13%, w.i.g., 9.8%	M £0-0396 per kg or 7.8%, w.i.g.  E —  M 7.8% E —  M £0-0396 per kg or 7.8%, w.i.g.  E —  M 7.8% E —	C1 1.4% C2 — C1 £0-0337 per kg or 6.6%, w.i.g., plus 1.4% C2 £0-0561 per kg or 11%, w.i.g., 8.6%

1	2	3	4	5
50.09	<p><b>Woven fabrics of silk or of waste silk other than noil:</b></p> <p>A. Crepes:</p> <p>I. Containing more than 50% by weight of silk or of silk and man-made fibres</p> <p>II. Other ... ..</p> <p>B. Pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics, of pure silk (not mixed with noil or other waste silk or with other textile materials), plain-woven, unbleached or not further processed than scoured</p> <p>C. Other:</p> <p>I. Pongee, habutai, honan, shantung, corah and similar Far Eastern fabrics, of pure silk (not mixed with noil or other waste silk or with other textile materials)</p> <p>II. Other:</p> <p>a) Containing more than 50% by weight of silk or of silk and man-made fibres</p> <p>b) Other ... ..</p>	<p>F £0-0143 per m<sup>2</sup> or 10.5% w.i.g., plus 4.8%</p> <p>S £0-0239 per m<sup>2</sup> or 17.5% w.i.g.</p> <p>F £0-0143 per m<sup>2</sup> or 10.5% w.i.g., plus 3.2%</p> <p>S £0-0239 per m<sup>2</sup> or 17.5% w.i.g.</p> <p>F £0-0143 per m<sup>2</sup> or 10.5% w.i.g., plus 5.6%</p> <p>S £0-0239 per m<sup>2</sup> or 17.5% w.i.g.</p> <p>F £0-0143 per m<sup>2</sup> or 10.5% w.i.g., plus 5.2%</p> <p>S £0-0239 per m<sup>2</sup> or 17.5% w.i.g., plus 15.7%</p> <p>F £0-0143 per m<sup>2</sup> or 10.5% w.i.g., plus 3.4%</p> <p>S £0-0239 per m<sup>2</sup> or 17.5% w.i.g., plus 13.9%</p>	<p>M £0-0143 per m<sup>2</sup> or 10.5% w.i.g.</p> <p>E —</p> <p>M 10.5%</p> <p>E —</p> <p>M £0-0143 per m<sup>2</sup> or 10.5% w.i.g.</p> <p>E —</p> <p>M £0-0143 per m<sup>2</sup> or 10.5% w.i.g.</p> <p>E —</p> <p>M £0-0143 per m<sup>2</sup> or 10.5% w.i.g.</p> <p>E —</p> <p>M 10.5%</p> <p>E —</p> <p>M £0-0143 per m<sup>2</sup> or 10.5% w.i.g.</p> <p>E —</p> <p>M 10.5%</p> <p>E —</p> <p>M £0-0143 per m<sup>2</sup> or 10.5% w.i.g.</p> <p>E —</p> <p>M 10.5%</p> <p>E —</p>	<p>C1 £0-0121 per m<sup>2</sup> or 8.9% w.i.g., plus 4.8%</p> <p>C2 £0-0203 per m<sup>2</sup> or 14.8% w.i.g.</p> <p>13.7%</p> <p>C1 £0-0121 per m<sup>2</sup> or 8.9% w.i.g., plus 3.2%</p> <p>C2 £0-0203 per m<sup>2</sup> or 14.8% w.i.g.</p> <p>C1 £0-0121 per m<sup>2</sup> or 8.9% w.i.g., plus 5.6%</p> <p>C2 £0-0203 per m<sup>2</sup> or 14.8% w.i.g.</p> <p>C1 £0-0121 per m<sup>2</sup> or 8.9% w.i.g., plus 5.2%</p> <p>C2 £0-0203 per m<sup>2</sup> or 14.8% w.i.g., plus 13%</p> <p>C1 £0-0121 per m<sup>2</sup> or 8.9% w.i.g., plus 3.4%</p> <p>C2 £0-0203 per m<sup>2</sup> or 14.8% w.i.g., plus 12.3%</p>
50.10	<p><b>Woven fabrics of noil silk:</b></p> <p>A. Containing more than 50% by weight of silk or of silk and man-made fibres</p> <p>B. Other...</p>	<p>F £0-0143 per m<sup>2</sup> or 10.5% w.i.g., plus 3.4%</p> <p>S £0-0239 per m<sup>2</sup> or 17.5% w.i.g., plus 13.9%</p>	<p>M £0-0143 per m<sup>2</sup> or 10.5% w.i.g.</p> <p>E —</p> <p>M 10.5%</p> <p>E —</p>	<p>C1 £0-0121 per m<sup>2</sup> or 8.9% w.i.g., plus 3.4%</p> <p>C2 £0-0203 per m<sup>2</sup> or 14.8% w.i.g., plus 12.3%</p>



## 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.
 The term "synthetic textile fibres" applies to the fibres or filaments described under paragraph (a) above, and the term "regenerated textile fibres" to fibres or filaments described under paragraph (b).
2. Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.
3. The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
4. Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1 mm is to be classified in heading No. 51.01 when of a weight less than 6.6 mg/m (60 denier) and in heading No. 51.02 in other cases.  
 Monofil of which any cross-sectional dimension exceeds 1 mm is to be classified in Chapter 39.  
 Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5 mm and in Chapter 39 in other cases.

Heading No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)
1	2	3	4	5		
51.01	Yarn of man-made fibres (continuous), not put up for retail sale:					
	A. Yarn of synthetic textile fibres ... ..	F £0.0396 per kg or 7.8% w.i.g., plus 3.6%	M £0.0396 per kg or 7.8% w.i.g.	C1 £0.0337 per kg or 6.6% w.i.g., plus 3.6%		
	... ..	S £0.0661 per kg or 13% w.i.g.	E —	C2 £0.0561 per kg or 11% w.i.g.		

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
<b>51.01</b> ( <i>contd</i> )	B. Yarn of regenerated textile fibres: I. Hollow-filament yarn ... .. II. Other ... ..	F £0-0396 per kg or 7.8%, w.i.g., plus 1% S £0-0661 per kg or 13%, w.i.g. F £0-0396 per kg or 7.8%, w.i.g., plus 4.4% S £0-0661 per kg or 13%, w.i.g.	M £0-0396 per kg or 7.8%, w.i.g. E — M £0-0396 per kg or 7.8%, w.i.g. E —	C1 £0-0337 per kg or 6.6%, w.i.g., plus 1% C2 £0-0561 per kg or 11%, w.i.g. C1 £0-0337 per kg or 6.6%, w.i.g., plus 4.4% C2 £0-0561 per kg or 11%, w.i.g.
<b>51.02</b>	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials: A. Of synthetic textile materials: I. Monofil ... .. II. Other ... .. B. Of regenerated textile materials: I. Monofil ... .. II. Other ... ..	F £0-0396 per kg or 7.8%, w.i.g., plus 3.6% S £0-0661 per kg or 13%, w.i.g. F £0-0396 per kg or 7.8%, w.i.g., plus 4.2% S £0-0661 per kg or 13%, w.i.g.	M £0-0396 per kg or 7.8%, w.i.g. E — M £0-0396 per kg or 7.8%, w.i.g. E —	C1 £0-0337 per kg or 6.6%, w.i.g., plus 3.6% C2 £0-0561 per kg or 11%, w.i.g. C1 £0-0337 per kg or 6.6%, w.i.g., plus 4.2% C2 £0-0561 per kg or 11%, w.i.g.
<b>51.03</b>	Yarn of man-made fibres (continuous), put up for retail sale: A. Yarn of synthetic textile fibres ... ..	F £0-0396 per kg or 7.8%, w.i.g., plus 3.8% S £0-0661 per kg or 13%, w.i.g.	M £0-0396 per kg or 7.8%, w.i.g. E —	C1 £0-0337 per kg or 6.6%, w.i.g., plus 3.8% C2 £0-0561 per kg or 11%, w.i.g.

1	2	3	4	5
	B. Yarn of regenerated textile fibres	F £0-0396 per kg or 7.8% w.i.g., plus 3.6% S £0-0661 per kg or 13% w.i.g.	M £0-0396 per kg or 7.8% w.i.g. E —	C1 £0-0337 per kg or 6.6% w.i.g., plus 3.6% C2 £0-0561 per kg or 11% w.i.g.
<b>51.04</b>	<b>Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02:</b>			
	A. Woven fabrics of synthetic textile fibres ...	F £0-0143 per m <sup>2</sup> or 10.5% w.i.g., plus 5.2% S £0-0239 per m <sup>2</sup> or 17.5% w.i.g.	M £0-0143 per m <sup>2</sup> or 10.5% w.i.g. E —	C1 £0-0121 per m <sup>2</sup> or 8.9% w.i.g., plus 5.2% C2 £0-0203 per m <sup>2</sup> or 14.8% w.i.g.
	B. Woven fabrics of regenerated textile fibres	F £0-0143 per m <sup>2</sup> or 10.5% w.i.g., plus 6% S £0-0239 per m <sup>2</sup> or 17.5% w.i.g.	M £0-0143 per m <sup>2</sup> or 10.5% w.i.g. E —	C1 £0-0121 per m <sup>2</sup> or 8.9% w.i.g., plus 6% C2 £0-0203 per m <sup>2</sup> or 14.8% w.i.g.

Chapter 52  
Metallised Textiles

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5	5	
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process: A. Containing silk or man-made fibres ... .. B. Not containing silk or man-made fibres ... ..	10.6% 7%	M E M E	7.8% 4.5%	C1 C2	9.4% 2.8%
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like: A. Containing silk or man-made fibres ... .. B. Not containing silk or man-made fibres ... ..	13.9% 13.9%	M E M E	10.5% 10.5%	C1 C2	12.3% 3.4%

\*See note preceding Chapter 1 in this Schedule.

Chapter 53  
Wool and other Animal Hair

## Note

The expression "fine animal hair" means hair of alpaca, llama, vicuna, yak, camel, Angora, Tibetan, Kashmir and similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria and musk rat.

Heading No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community" ** (M) (E)	"Non-associable CPA" ** (C1) (C2)	"Associable CPA" ** (C2)
1	2	3	4	5		
53.01	<b>Sheep's or lambs' wool, not carded or combed:</b> A. Raw, cleaned, scoured or carbonised, but not otherwise worked B. Other...	3%	M E 3%	—	—	
53.02	<b>Other animal hair (fine or coarse), not carded or combed:</b> A. Coarse animal hair, prepared (for example, bleached, dyed) and artificially curled B. Other: I. Raw, cleaned, scoured or carbonised, but not otherwise worked II. Other: a) Hatters' fur b) Other	3-6%	M E 3%	—	0-6% —	
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)</b>	3%	M E 3%	—	—	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
53.05	<b>Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed:</b> A. Containing man-made fibres ... .. B. Not containing man-made fibres ... ..	7.2% 7.2%	6% 6%	6.3% 1.2% —
53.06	<b>Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale:</b> A. Containing 85% or more by weight of wool or of wool and fine animal hair: I. Containing silk or man-made fibres ... .. II. Not containing silk or man-made fibres ... .. B. Other: I. Containing silk or man-made fibres ... .. II. Not containing silk or man-made fibres ... ..	9.8% 6.5% 11% 8% 7.5%	7.8% 4.5% 7.8% 4.5%	8.6% 2% 9.8% 3.2% —
53.07	<b>Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale:</b> A. Containing 85% or more by weight of wool or of wool and fine animal hair: I. Containing silk or man-made fibres ... .. II. Not containing silk or man-made fibres ... .. B. Other: I. Containing silk or man-made fibres ... .. II. Not containing silk or man-made fibres ... ..	9.8% 6.5% 11.8% 8.5% 7.5%	7.8% 4.5% 7.8% 4.5%	8.6% 2% 10% 4% —
53.08	<b>Yarn of fine animal hair (carded or combed), not put up for retail sale:</b> A. Containing silk or man-made fibres ... .. B. Not containing silk or man-made fibres ... ..	9.4% 6.1%	7.8% 4.5%	8.2% 1.6% —

	3	4	5
<b>53.09</b>			
<b>Yarn of horsehair or of other coarse animal hair, not put up for retail sale:</b>			
A. Containing silk or man-made fibres ... ..	9.6%	M E E	7.8% — —
B. Not containing silk or man-made fibres ... ..	6.3%	E	— C1 C2
			8.4% 1.8% —
<b>53.10</b>			
<b>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 ... ..	12.2%	M E	7.8% —
B. Not containing silk or man-made fibres ... ..	8.9% 7.5%	M E	4.5% —
			11% 4.4% —
<b>53.11</b>			
<b>Woven fabrics of sheep's or lambs' wool or of fine animal hair:</b>			
A. Containing 85% or more by weight of such fibres:			
I. Containing silk or man-made fibres ... ..	15.7%	M E	10.5% —
II. Not containing silk or man-made fibres ... ..	15.7%	M E	10.5% —
			13% 5.2% —
B. Other:			
I. Containing silk or man-made fibres ... ..	18% 17.5%	M E	10.5% —
II. Not containing silk or man-made fibres ... ..	18% 17.5%	M E	10.5% —
			16% 14.8% 7.2% —
<b>53.12</b>			
<b>Woven fabrics of coarse animal hair other than horsehair:</b>			
A. Containing silk or man-made fibres ... ..	13.7%	M E	10.5% —
B. Not containing silk or man-made fibres ... ..	13.7%	M E	10.5% —
			12.1% 3.2% —
<b>53.13</b>			
<b>Woven fabrics of horsehair:</b>			
A. Containing silk or man-made fibres ... ..	13.7%	M E	10.5% —
B. Not containing silk or man-made fibres ... ..	13.7%	M E	10.5% —
			12.1% 3.2% —

Chapter 54  
Flax and Ramie

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
<b>54.01</b>	<b>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: I. Containing man-made fibres ... .. II. Not containing man-made fibres ... ..	— 3% 3%	— M E M E	— 3% 3%	— — 2.5% —	
<b>54.02</b>	<b>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: I. Containing man-made fibres ... .. II. Not containing man-made fibres ... ..	— 3% 3%	— M E M E	— 3% 3%	— — 2.5% —	
<b>54.03</b>	<b>Flax or ramie yarn, not put up for retail sale:</b> A. Flax yarn, polished or glazed: I. Containing silk or man-made fibres ... .. II. Not containing silk or man-made fibres ... .. B. Other: I. Single, measuring per kg: a) 45,000 m or less: J. Containing silk or man-made fibres ... ..	11.4% 9% 10.4%	M E M E M E M E	7.8% 6% 7.8%	10.2% 3.6% — 9.2%	C1 C2

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
	2. Not containing silk or man-made fibres ...	7.1%	M E 4.5%	C1 C2 2.6%
	b) More than 45,000 m:			
	I. Containing silk or man-made fibres ...	9.8%	M E 7.8%	C1 C2 8.6%
	2. Not containing silk or man-made fibres ...	6.5%	M E 4.5%	C1 C2 2%
	II. Multiple or cabled:			
	a) Containing silk or man-made fibres ...	10.6%	M E 7.8%	C1 C2 9.4%
	b) Not containing silk or man-made fibres ...	7%	M E 4.5%	C1 C2 2.8%
<b>54.04</b>	<b>Flax or ramie yarn, put up for retail sale:</b>			
	A. Flax yarn, polished or glazed:			
	I. Containing silk or man-made fibres ...	11.8%	M E 7.8%	C1 C2 10%
	II. Not containing silk or man-made fibres ...	10%	M E 6%	C1 C2 4%
	B. Other:			
	I. Containing silk or man-made fibres ...	11.2%	M E 7.8%	C1 C2 10%
	II. Not containing silk or man-made fibres ...	8.5% 7.5%	M E 4.5%	C1 C2 3.4%
	F S			
<b>54.05</b>	<b>Woven fabrics of flax or of ramie:</b>			
	A. Containing silk or man-made fibres ...	16%	M E 10.5%	C1 C2 16%
	B. Not containing silk or man-made fibres ...	16%	M E 10.5%	C1 C2 14.8% 6.4%

## Chapter 55

## Cotton

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* 3	(F) (S)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)	5
1	2	3	4	5		
55.01	Cotton, not carded or combed: A. Not bleached or dyed ... .. B. Bleached or dyed ... ..	3%	M E 3%	— —	— —	
55.02	Cotton linters: A. Unbleached ... .. B. Bleached ... ..	3%	M E 3%	— —	— —	
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	—	—	—	—	
55.04	Cotton, carded or combed: A. Containing man-made fibres ... .. B. Not containing man-made fibres ... ..	3.6% 3.6%	M E M E 3% 3%	— —	3.1% 0.6% —	
55.05	Cotton yarn, not put up for retail sale: A. Multiple or cabled, finished, in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding 900 g: I. Containing more than 5% by weight of silk, of man-made fibres, or of both together II. Other ... .. F S	11% 8% 7.5%	M E M E 7.8% — 4.5% —	— —	9.8% 7% 6.3%	

\*See note preceding Chapter I in this Schedule.

1	2	3	4	5	
55.06	B. Other:				
	I. Measuring, per single yarn, 120,000 m or more per kg:				
	a) Single yarns:				
	1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	9.4%	M E	7.8%	8.2%
	2. Other	6.1%	M E	4.5%	5.4%
	b) Other:				
	1. Containing more than 5% by weight of silk, of man-made fibres, or of both together	10.2%	M E	7.8%	9%
	2. Other	6.9%	M E	4.5%	6%
	II. Other:				
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	10.6%	M E	7.8%	9.4%
	b) Other	7%	M E	4.5%	7% 6.3%
	55.07	Cotton yarn, put up for retail sale:			
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together		12%	M E	7.8%	12% 11%
55.08	B. Other...				
	Cotton gauze	18.6%	M E	15%	15.6%
55.09	Terry towelling and similar terry fabrics, of cotton				
	Other woven fabrics of cotton:				
A. Containing 85% or more by weight of cotton:					
I. Of a width of less than 85 cm	15.7%	M E	10.5%	13%	
II. Other	16.1%	M E	10.5%	14%	
B. Other:					
I. Of a width of less than 85 cm	16.1%	M E	10.5%	14%	
II. Other	16.5%	M E	10.5%	15% 14.8%	

## Chapter 56

*Man-made Fibres (Discontinuous)*

## Note

Heading No. 56.02 is to be taken to apply only to continuous filament tow of man-made fibres, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specification:

- (a) Length of tow exceeding 2 m;  
 (b) Twist less than 5 turns per metre;  
 (c) Weight per filament less than 6.6 mg/m (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% of its length;  
 (e) Total weight of tow more than 2 g/m (18,000 denier).  
 Tow of a length not exceeding 2 m is to be classified in heading No. 56.01.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning: A. Synthetic textile fibres: I. Of copolymerised vinyl chloride and vinyl acetate, in lengths not exceeding 2 cm II. Other ... .. B. Regenerated textile fibres: I. Of regenerated protein including casein ... .. II. Other ... ..	F S  F S  F S  F S	3.6%  £0.0330 per kg plus 3.6% £0.0551 per kg  3.2%  £0.0198 per kg plus 3.2% £0.0330 per kg	—  M £0.0330 per kg E  —  M £0.0198 per kg E	C1 3.6% C2  C1 £0.0280 per kg plus 3.6% C2 £0.0468 per kg  C1 3.2% C2 C1 £0.0168 per kg plus 3.2% C2 £0.0280 per kg	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
<b>56.02</b>	<b>Continuous filament tow for the manufacture of man-made fibres (discontinuous):</b>			
	A. Of synthetic textile fibres ...	F £0-0396 per kg or 7.8%, w.i.g., plus 3.4% S £0-0661 per kg or 13%, w.i.g.	M £0-0396 per kg or 7.8%, w.i.g. E —	C1 £0-0337 per kg or 6.6%, w.i.g., plus 3.4% C2 £0-0561 per kg or 11%, w.i.g.
	B. Of regenerated textile fibres ...	F £0-0198 per kg plus 3.2% S £0-0330 per kg	M £0-0198 per kg E —	C1 £0-0168 per kg plus 3.2% C2 £0-0280 per kg
<b>56.03</b>	<b>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>			
	A. Of synthetic textile fibres ...	9.4%	M 6% E —	8.5%
	B. Of regenerated textile fibres ...	9.2%	M 6% E —	8%
<b>56.04</b>	<b>Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning:</b>			
	A. Synthetic textile fibres ...	9.4%	M 6% E —	8.5%
	B. Regenerated textile fibres ...	10%	M 6% E —	C1 10% C2 8.5%
<b>56.05</b>	<b>Yarn of man-made fibres (discontinuous or waste), not put up for retail sale:</b>			
	A. Of synthetic textile fibres ...	F £0-0396 per kg or 7.8%, w.i.g., plus 4.4% S £0-0661 per kg or 13%, w.i.g.	M £0-0396 per kg or 7.8%, w.i.g. E —	C1 £0-0337 per kg or 6.6%, w.i.g., plus 4.4% C2 £0-0561 per kg or 11%, w.i.g.
	B. Of regenerated textile fibres ...	F £0-0396 per kg or 7.8%, w.i.g., plus 4% S £0-0661 per kg or 13%, w.i.g.	M £0-0396 per kg or 7.8%, w.i.g. E —	C1 £0-0337 per kg or 6.6%, w.i.g., plus 4% C2 £0-0561 per kg or 11%, w.i.g.

1	2	3	4	5
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale	F £0-0396 per kg or 7.8%, w.i.g., plus 5.6% S £0-0661 per kg or 13%, w.i.g.	M £0-0396 per kg or 7.8%, w.i.g. E —	C1 £0-0337 per kg or 6.6%, w.i.g., plus 5.6% C2 £0-0561 per kg or 11%, w.i.g.
56.07	Woven fabrics of man-made fibres (discontinuous or waste): A. Of synthetic textile fibres: I. Gauze weighing not less than 80 g/m <sup>2</sup> but not more than 120 g/m <sup>2</sup> II. Other ... .. B. Of regenerated textile fibres ... ..	F £0-0143 per m <sup>2</sup> or 10.5%, w.i.g., plus 6% S £0-0239 per m <sup>2</sup> or 17.5%, w.i.g. F £0-0143 per m <sup>2</sup> or 10.5%, w.i.g., plus 6.4% S £0-0239 per m <sup>2</sup> or 17.5%, w.i.g. F £0-0143 per m <sup>2</sup> or 10.5%, w.i.g., plus 6.4% S £0-0239 per m <sup>2</sup> or 17.5%, w.i.g.	M £0-0143 per m <sup>2</sup> or 10.5%, w.i.g. E — M £0-0143 per m <sup>2</sup> or 10.5%, w.i.g. E — M £0-0143 per m <sup>2</sup> or 10.5%, w.i.g. E —	C1 £0-0121 per m <sup>2</sup> or 8.9%, w.i.g., plus 6% C2 £0-0203 per m <sup>2</sup> or 14.8%, w.i.g. C1 £0-0121 per m <sup>2</sup> or 8.9%, w.i.g., plus 6.4% C2 £0-0203 per m <sup>2</sup> or 14.8%, w.i.g. C1 £0-0121 per m <sup>2</sup> or 8.9%, w.i.g., plus 6.4% C2 £0-0203 per m <sup>2</sup> or 14.8%, w.i.g.

Chapter 31  
Other Vegetable Textile Materials; Paper Yarn and Woven Fabrics of Paper Yarn

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States" ** 3	(F) (S)	"Community" ** "EFTA" ** (M) (E)	"Non-associable CPA" ** "Associable CPA" ** (C1) (C2)	5
1	2	3	4	5		
57.01	True hemp ("Cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes): A. True hemp, tow and waste of true hemp, not carded or combed B. Other: I. Containing man-made fibres ... .. II. Not containing man-made fibres ... ..	— 3% 3%	— 3% 3%	— M E M E	— — 2.5% —	
57.02	Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes): A. Manila hemp, tow and waste of manila hemp, not carded or combed B. Other... ..	— 3%	— 3%	— M E	— —	
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): A. Not carded or combed ... .. B. Other: I. Containing man-made fibres ... .. II. Not containing man-made fibres ... ..	— 3% 3%	— 3% 3%	— M E M E	— — 2.5% —	

\*See note preceding Chapter 1 in this Schedule.







1	2	3	4	5
57.10 (contd)	A. III. More than 500 g: a) Containing man-made fibres ... b) Not containing man-made fibres ...	18% 18%	M E M E 12% 12% —	15% 6% — C1 C2
57.11	B. Of a width of more than 150 cm: I. Containing man-made fibres ... II. Not containing man-made fibres ...	22% 20% 22% 20%	M E M E 12% 12% — F S F S	17.8% 15% 8.8% — C1 C2 C1 C1 C2
57.12	Woven fabrics of other vegetable textile fibres: A. Containing man-made fibres ... B. Not containing man-made fibres ... Woven fabrics of paper yarn ...	16% 16% 14.1%	M E M E 12% 12% — M E 10.5% —	13% 4% — C1 C2 C1 C2 3.6% —

Chapter 58  
Carpets, Mats, Matting and Tapestries; Pile and Chenille Fabrics; Narrow Fabrics; Trimmings; Tulle and other Net Fabrics; Lace; Embroidery

Notes

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.
2. In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.
3. For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means:
  - (a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges;
  - (b) Tubular woven fabrics of a flattened width not exceeding 30 cm; and
  - (c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
 Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.
4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.
5. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric, and sewn appliqué work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).
6. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

Additional Note

*For the purposes of applying the maximum rate of duty provided for in respect of carpets, carpeting and rugs falling within subheading 58.01 A., the dutiable surface shall not include the heading, the selvages and the fringes.*

Head- ing No.	Description	Rate of Import Duty (if any)					
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*	
1	2	3	4	5			
58.01	<b>Carpets, carpeting and rugs, knotted (made up or not):</b> A. Of wool or of fine animal hair: I. Hand-made: a) Containing more than 5% by weight of silk, of man-made fibres, or of both together  b) Other ... ..  II. Other: a) Containing more than 20% by weight of man-made fibres or of man-made fibres and silk	F	£0.1614 per m <sup>2</sup> exclusive of fringes or 12% w.i.g., plus 9.6% with a maximum of 1.60 UA per m <sup>2</sup>	M	£0.1614 per m <sup>2</sup> exclusive of fringes or 12% w.i.g.	C1	10.2%, plus 9.6% with a maximum of 1.60 UA per m <sup>2</sup>
		S	£0.2690 per m <sup>2</sup> exclusive of fringes or 20% w.i.g.	E	—	C2	17%
		F	£0.1614 per m <sup>2</sup> exclusive of fringes, plus 9.6% with a maximum of 1.60 UA per m <sup>2</sup>	M	£0.1614 per m <sup>2</sup> exclusive of fringes	C1	9.6% with a maximum of 1.60 UA per m <sup>2</sup>
		S	£0.2690 per m <sup>2</sup> exclusive of fringes	E	—	C2	—
		F	£0.0358 per m <sup>2</sup> exclusive of fringes or 18% w.i.g., plus 9.6% with a maximum of 1.60 UA per m <sup>2</sup>	M	£0.0358 per m <sup>2</sup> exclusive of fringes or 18% w.i.g.	C1	15%, plus 9.6% with a maximum of 1.60 UA per m <sup>2</sup>
		S	£0.0597 per m <sup>2</sup> exclusive of fringes or 30% w.i.g.	E	—	C2	25%

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
b)	Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	F £0-0358 per m <sup>2</sup> exclusive of fringes or 15% w.i.g., plus 9.6% with a maximum of 1.60 UA per m <sup>2</sup> S £0-0597 per m <sup>2</sup> exclusive of fringes or 25% w.i.g.	M £0-0358 per m <sup>2</sup> exclusive of fringes or 15% w.i.g. E —	C1 12.6% plus 9.6% with a maximum of 1.60 UA per m <sup>2</sup> C2 21%
c)	Other ... ..	F £0-0358 per m <sup>2</sup> exclusive of fringes or 10.5% w.i.g., plus 9.6% with a maximum of 1.60 UA per m <sup>2</sup> S £0-0597 per m <sup>2</sup> exclusive of fringes or 17.5% w.i.g.	M £0-0358 per m <sup>2</sup> exclusive of fringes or 10.5% w.i.g. E —	C1 9.6% with a maximum of 1.60 UA per m <sup>2</sup> C2 —
B.	Of silk, of waste silk other than noil, of synthetic textile fibres, of yarn falling within heading No. 52.01 or of metal threads:			
I.	Hand-made:			
a)	Containing more than 5% by weight of silk, of man-made fibres, or of both together	F £0-1614 per m <sup>2</sup> exclusive of fringes or 12% w.i.g., plus 8% S £0-2690 per m <sup>2</sup> exclusive of fringes or 20% w.i.g.	M £0-1614 per m <sup>2</sup> exclusive of fringes or 12% w.i.g. E —	C1 20% C2 17%
b)	Other ... ..	F £0-1614 per m <sup>2</sup> exclusive of fringes plus 8% S £0-2690 per m <sup>2</sup> exclusive of fringes	M £0-1614 per m <sup>2</sup> exclusive of fringes E —	C1 8% C2 —
II.	Other:			
a)	Containing more than 20% by weight of silk, of man-made fibres, or of both together	F £0-0358 per m <sup>2</sup> exclusive of fringes or 18% w.i.g., plus 8% S £0-0597 per m <sup>2</sup> exclusive of fringes or 30% w.i.g.	M £0-0358 per m <sup>2</sup> exclusive of fringes or 18% w.i.g. E —	23%

1	2	3	4	5
58.01 (contd)	B. II. b) Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	F £0-0358 per m <sup>2</sup> exclusive of fringes or 15% w.i.g., plus 8% S £0-0597 per m <sup>2</sup> exclusive of fringes or 25% w.i.g.	M £0-0358 per m <sup>2</sup> exclusive of fringes or 15% w.i.g. E —	20%
	c) Other ... ..	F £0-0358 per m <sup>2</sup> exclusive of fringes or 10.5% w.i.g., plus 8% S £0-0597 per m <sup>2</sup> exclusive of fringes or 17.5% w.i.g.	M £0-0358 per m <sup>2</sup> exclusive of fringes or 10.5% w.i.g. E —	8% —
	C. Of other textile materials:			
	I. Hand-made:			
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	F £0-1614 per m <sup>2</sup> exclusive of fringes or 12% w.i.g., plus 4.8% S £0-2690 per m <sup>2</sup> exclusive of fringes or 20% w.i.g.	M £0-1614 per m <sup>2</sup> exclusive of fringes or 12% w.i.g. E —	15%
	b) Other ... ..	F £0-1614 per m <sup>2</sup> exclusive of fringes plus 4.8% S £0-2690 per m <sup>2</sup> exclusive of fringes	M £0-1614 per m <sup>2</sup> exclusive of fringes E —	4.8% —
	II. Other:			
	a) Containing more than 20% by weight of man-made fibres or of man-made fibres and silk	F £0-0358 per m <sup>2</sup> exclusive of fringes or 18% w.i.g., plus 4.8% S £0-0597 per m <sup>2</sup> exclusive of fringes or 30% w.i.g.	M £0-0358 per m <sup>2</sup> exclusive of fringes or 18% w.i.g. E —	19.8%

1	2	3	4	5
58.02	<p>b) Containing more than 5% but not more than 20% by weight of silk, of man-made fibres or of both together</p> <p>c) Other ... ..</p> <p>Other carpets, carpeting, rugs, mats and matting, and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not):</p> <p>A. Carpets, carpeting, rugs, mats and matting:</p> <p>I. Coir mats and matting, and tufted carpets, carpeting and rugs:</p> <p>a) Coir mats and matting ... ..</p> <p>b) Other:</p> <p>I. Containing more than 20% by weight of silk, of man-made fibres, or of both together</p> <p>2. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together</p>	<p>F £0-0358 per m<sup>2</sup> exclusive of fringes or 15% w.i.g., plus 4-8% exclusive of fringes</p> <p>S £0-0597 per m<sup>2</sup> exclusive of fringes or 25%</p> <p>F £0-0358 per m<sup>2</sup> exclusive of fringes or 10-5% w.i.g., plus 4-8% exclusive of fringes</p> <p>S £0-0597 per m<sup>2</sup> exclusive of fringes or 17-5% w.i.g.</p> <p>F 23% S 20%</p> <p>F £0-0358 per m<sup>2</sup> exclusive of fringes or 18% w.i.g., plus 9-2% exclusive of fringes</p> <p>S £0-0597 per m<sup>2</sup> exclusive of fringes or 30% w.i.g.</p> <p>F £0-0358 per m<sup>2</sup> exclusive of fringes or 15% w.i.g., plus 9-2% exclusive of fringes</p> <p>S £0-0597 per m<sup>2</sup> exclusive of fringes or 25% w.i.g.</p>	<p>M £0-0358 per m<sup>2</sup> exclusive of fringes or 15% w.i.g.</p> <p>E —</p> <p>M £0-0358 per m<sup>2</sup> exclusive of fringes or 10-5% w.i.g.</p> <p>E —</p> <p>M 12% E —</p> <p>M £0-0358 per m<sup>2</sup> exclusive of fringes or 18% w.i.g.</p> <p>E —</p> <p>M £0-0358 per m<sup>2</sup> exclusive of fringes or 15% w.i.g.</p> <p>E —</p>	<p>17-4%</p> <p>4-8% —</p> <p>9-2% —</p> <p>23%</p> <p>23% 21%</p>

1	2	3	4	5
58.02 (cont'd)	A. I. b) 3. Other ... ..	F £0-0358 per m <sup>2</sup> exclusive of fringes or 10.5% w.i.g., plus 9.2% S £0-0597 per m <sup>2</sup> exclusive of fringes or 17.5% w.i.g.	M £0-0358 per m <sup>2</sup> exclusive of fringes or 10.5% w.i.g. E —	9.2% —
	II. Other: a) Containing more than 20% by weight of silk, of man-made fibres, or of both together	F £0-0358 per m <sup>2</sup> exclusive of fringes or 18% w.i.g., plus 8% S £0-0597 per m <sup>2</sup> exclusive of fringes or 30% w.i.g.	M £0-0358 per m <sup>2</sup> exclusive of fringes or 18% w.i.g. E —	23.3%
	b) Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	F £0-0358 per m <sup>2</sup> exclusive of fringes or 15% w.i.g., plus 8% S £0-0597 per m <sup>2</sup> exclusive of fringes or 25% w.i.g.	M £0-0358 per m <sup>2</sup> exclusive of fringes or 15% w.i.g. E —	20%
	c) Other ... ..	F £0-0358 per m <sup>2</sup> exclusive of fringes or 10.5% w.i.g., plus 8% S £0-0597 per m <sup>2</sup> exclusive of fringes or 17.5% w.i.g.	M £0-0358 per m <sup>2</sup> exclusive of fringes or 10.5% w.i.g. E —	8% —
	B. "Kelem", "Schumacks" and "Karamanie" rugs and the like: I. Containing more than 20% by weight of silk, of man-made fibres, or of both together	F £0-0358 per m <sup>2</sup> exclusive of fringes or 18% w.i.g., plus 4.2% S £0-0597 per m <sup>2</sup> exclusive of fringes or 30% w.i.g.	M £0-0358 per m <sup>2</sup> exclusive of fringes or 18% w.i.g. E —	19.5%



1	2	3	4	5
58.03	<p>II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together</p> <p>III. Other ... ..</p>	<p>F £0.0358 per m<sup>2</sup> exclusive of fringes or 15% w.i.g., plus 4.2% m<sup>2</sup> exclusive of fringes or 25% w.i.g.</p> <p>S £0.0597 per m<sup>2</sup> exclusive of fringes or 17.5% w.i.g.</p>	<p>M £0.0358 per m<sup>2</sup> exclusive of fringes or 15% w.i.g.</p> <p>E —</p> <p>M £0.0358 per m<sup>2</sup> exclusive of fringes or 10.5% w.i.g.</p> <p>E —</p> <p>M 12% —</p> <p>E —</p> <p>M 12% —</p> <p>E —</p>	<p>16.8%</p> <p>4.2% —</p> <p>13.6%</p> <p>3.4% —</p>
58.04	<p>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:</p> <p>A. Containing more than 5% by weight of silk, of man-made fibres, or of both together</p> <p>B. Other... ..</p>	<p>F £0.0358 per m<sup>2</sup> exclusive of fringes or 10.5% w.i.g., plus 4.2% m<sup>2</sup> exclusive of fringes or 17.5% w.i.g.</p> <p>S £0.0597 per m<sup>2</sup> exclusive of fringes or 17.5% w.i.g.</p>	<p>M 10.5% —</p> <p>E —</p> <p>M 10.5% —</p> <p>E —</p> <p>M 10.5% —</p> <p>E —</p>	<p>15.4%</p> <p>15.4%</p> <p>16.5%</p> <p>16.5%</p> <p>16.5%</p> <p>14.7%</p>
58.05	<p>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):</p> <p>A. Containing silk or man-made fibres ... ..</p> <p>B. Not containing silk or man-made fibres:</p> <p>I. Containing more than 50% by weight of cotton ... ..</p> <p>II. Other ... ..</p>	<p>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:</p> <p>A. Narrow woven fabrics:</p> <p>I. Pile fabrics or chenille fabrics:</p> <p>a) Of man-made fibres or of cotton:</p> <p>I. Containing silk or man-made fibres ... ..</p>	<p>M 15% —</p> <p>E —</p> <p>M 15% —</p> <p>E —</p> <p>M 15% —</p> <p>E —</p>	<p>15% 14.8%</p> <p>15% 14.8% 6%</p> <p>13.1%</p>



1	2	3	4	5
	II. Not containing silk or man-made fibres ... ..	13.1%	M E 10.5%	C1 C2 2.6%
	B. Other:			
	I. Chenille yarn and gimped yarn:			
	a) Containing silk or man-made fibres ... ..	11%	M E 7.8%	C1 C2 9.8%
	b) Not containing silk or man-made fibres ... ..	8% 7.5%	M E 4.5%	C1 C2 3.2%
	II. Braids and ornamental trimmings in the piece:			
	a) Containing silk or man-made fibres ... ..	13.7%	M E 10.5%	C1 C2 12.1%
	b) Not containing silk or man-made fibres ... ..	13.7%	M E 10.5%	C1 C2 3.2%
	III. Tassels, pompons and the like:			
	a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	15.2%	M E 12%	C1 C2 13.4%
	b) Other ... ..	15.2%	M E 12%	C1 C2 3.2%
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain:			
	A. Tulle or other net fabrics not comprised in B. below:			
	I. Containing silk or man-made fibres ... ..	16%	M E 12%	C1 C2 14.2%
	II. Not containing silk or man-made fibres ... ..	16%	M E 12%	C1 C2 4%
	B. Knotted net fabrics:			
	I. Containing silk or man-made fibres:			
	a) Containing more than 10% by weight of silk, of man-made fibres, or of both together	F £0-0178 per m <sup>2</sup> or 13.5% w.i.g., plus 4.4% S £0-0298 per m <sup>2</sup> or 22.5% w.i.g. 16.4%	M £0-0178 per m <sup>2</sup> or 13.5% w.i.g. E —	C1 £0-0151 per m <sup>2</sup> or 11.4% w.i.g., plus 4.4% C2 £0-0253 per m <sup>2</sup> or 19.1% w.i.g. 14.6%
	b) Other ... ..	16.4%	M E 12%	C1 C2 4.4%
	II. Not containing silk or man-made fibres ... ..			

1	2	3	4	5
58.09	<p><b>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></p> <p>A. Tulle and other net fabrics:</p> <p>I. Containing silk or man-made fibres ... ..</p> <p>II. Not containing silk or man-made fibres ... ..</p> <p>B. Lace:</p> <p>I. Hand-made:</p> <p>a) Containing silk or man-made fibres ... ..</p> <p>b) Not containing silk or man-made fibres ... ..</p> <p>II. Mechanically made:</p> <p>a) Containing silk or man-made fibres ... ..</p> <p>b) Not containing silk or man-made fibres ... ..</p>	<p>17.2%</p> <p>17.2%</p> <p>17.6%</p> <p>17.6%</p> <p>16.6%</p> <p>16.6%</p>	<p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p>	<p>15.4%</p> <p>5.2%</p> <p>15.8%</p> <p>5.6%</p> <p>14.8%</p> <p>4.6%</p>
58.10	<p><b>Embroidery, in the piece, in strips or in motifs:</b></p> <p>A. Embroidery without visible ground:</p> <p>I. Of a value of more than 35 UA per kg net weight:</p> <p>a) Containing silk or man-made fibres ... ..</p> <p>b) Not containing silk or man-made fibres:</p> <p>1. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content</p> <p>2. Other ... ..</p> <p>II. Other:</p> <p>a) Containing silk or man-made fibres ... ..</p> <p>b) Not containing silk or man-made fibres:</p> <p>1. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content</p> <p>2. Other ... ..</p>	<p>15.6%</p> <p>15.6%</p> <p>15.6%</p> <p>17.2%</p> <p>17.2%</p>	<p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p>	<p>13.8%</p> <p>13.8%</p> <p>3.6%</p> <p>15.4%</p> <p>15.4%</p> <p>5.2%</p>

1	2	3	4	5
B. Other:	I. Of a value of more than 17.5 UA per kg net weight:	15.6%	M E 12% —	13.8%
a)	Containing silk or man-made fibres ... ..	15.6%	M E 12% —	13.8%
b)	Not containing silk or man-made fibres:	15.6%	M E 12% —	3.6% —
1.	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	17.2%	M E 12% —	15.4%
2.	Other ... ..	17.2%	M E 12% —	15.4%
II. Other:	a) Containing silk or man-made fibres ... ..	17.2%	M E 12% —	5.2% —
b)	Not containing silk or man-made fibres:	17.2%	M E 12% —	15.4%
1.	Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	17.2%	M E 12% —	15.4%
2.	Other ... ..	17.2%	M E 12% —	5.2% —

## 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 7 mm, at a temperature between 15° and 30°C (usually Chapter 39); or
  - (c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).
 (B) Heading No. 59.12 does not apply to:
  - (a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
  - (b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like);
  - (c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or
  - (d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.
3. In heading No. 59.11 the expression "rubberised textile fabrics" means:
  - (a) Textile fabrics impregnated, coated, covered or laminated with rubber:
    - (i) Weighing not more than 1,500 g/m<sup>2</sup>; or
    - (ii) Weighing more than 1,500 g/m<sup>2</sup> and containing more than 50% by weight of textile material;
  - (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
  - (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2, to that Chapter.
4. Heading No. 59.16 is to be taken not to apply to:
  - (a) Transmission, conveyor or elevator belting of a thickness of less than 3 mm; or
  - (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).
5. Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI:
  - (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only:
    - (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;



1	2	3	4	5
<b>59.01</b> (contd)	<b>B. II. Of other textile materials:</b> a) Flock and dust: I. Containing man-made fibres ... .. 2. Not containing man-made fibres ... .. b) Mill neps: I. Containing man-made fibres ... .. 2. Not containing man-made fibres ... ..	£0.0198 per kg of m.m.f. — 9% 3%	M £0.0198 per kg of E — M 9% E — M 3% E —	£0.0168 per kg of m.m.f. — 7.6% —
<b>59.02</b>	<b>Felt and articles of felt, whether or not impregnated or coated:</b> A. Felt in the piece or simply cut to rectangular shape: I. Containing man-made fibres ... .. II. Not containing man-made fibres ... .. B. Other: I. Containing more than 5% by weight of silk, of man-made fibres, or of both together II. Other ... ..	15.1% 15.1% 15.8% 15.8%	M 10.5% E — M 10.5% E — M 12% E — M 12% E —	13.5% 4.6% 14% 3.8%
<b>59.03</b>	<b>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: I. Containing man-made fibres ... .. II. Not containing man-made fibres ... .. B. Articles of bonded fibre fabrics or of similar bonded yarn fabrics: I. Containing more than 5% by weight of silk, of man-made fibres, or of both together II. Other ... ..	15.3% 15.3% 16.8% 16.8%	M 10.5% E — M 10.5% E — M 12% E — M 12% E —	13.7% 4.8% 15% 4.8%



1	2	3	4	5
59.04	<b>Twine, cordage, ropes and cables, plaited or not:</b> <b>A. Containing silk or man-made fibres:</b> I. Multiple, cabled or plaited ... .. II. Other ... .. <b>B. Not containing silk or man-made fibres:</b> I. Of paper yarn, cotton, flax, ramie or coir ... .. II. Of true hemp: a) If singles, not polished or glazed ... .. b) Otherwise ... .. III. Other ... ..	17.2% 14.2% 11.2% 10% F S 9.7% 7.5% 14.2% F S 14.2%	M E M E M E M E M E M E 12% 9% 6% 4.5% 9% 9% 9%	15.4% 13% 12.7% 5.2% — 5.2% — 5.2% 5.2% — 5.2%
59.05	<b>Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope:</b> <b>A. Fishing nets and netting:</b> I. Of vegetable textile materials: a) Nets: 1. Containing more than 20% by weight of man-made fibres or of man-made fibres and silk 2. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together 3. Other ... .. b) Netting: 1. Containing silk or man-made fibres: aa) Containing more than 10% by weight of silk, of man-made fibres, or of both together bb) Other ... .. 2. Not containing silk or man-made fibres ... ..	22.4% 19.4% 16.4% F S 16.4%	M E M E M E M E M E M E 18% 15% 12% £0-0178 per m <sup>2</sup> or 13.5% w.i.g. 12% 12%	19.7% 17.1% 4.4% — £0-0152 per m <sup>2</sup> or 11.4% w.i.g., plus 4.4% £0-0253 per m <sup>2</sup> or 19.1% w.i.g. 14.6% 4.4% —

1	2	3	4	5
<b>59.05</b> <i>(contd)</i>				
A.	II. Of other textile materials:			
a)	Nets:			
1.	Containing more than 20% by weight of silk, of man-made fibres, or of both together	23.4%	18% M E	20.7%
2.	Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	20.4%	15% M E	18.1%
3.	Other ... ..	17.4%	12% M E	5.4% — C1 C2
b)	Netting:			
I.	Containing silk or man-made fibres:			
aa)	Containing more than 10% by weight of silk, of man-made fibres, or of both together	F £0-0178 per m <sup>2</sup> or 13.5% w.i.g., plus 5.4%	M £0-0178 per m <sup>2</sup> or 13.5% w.i.g. E	C1 £0-0152 per m <sup>2</sup> or 11.4% w.i.g., plus 5.4%
bb)	Other ... ..	S £0-0298 per m <sup>2</sup> or 22.5% w.i.g., plus 17.4%	M 12% E M 12% E	C2 £0-0253 per m <sup>2</sup> or 19.1% w.i.g., plus 15.6%
2.	Not containing silk or man-made fibres	17.4%	—	5.4% — C1 C2
B.	Other:			
I.	Of man-made fibres:			
a)	Nets:			
1.	Containing more than 20% by weight of man-made fibres or of man-made fibres and silk	23.4%	18% M E	20.7%
2.	Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	20.4%	15% M E	18.1%
b)	Netting ... ..			
F	£0-0178 per m <sup>2</sup> or 13.5% w.i.g., plus 5.4%	£0-0178 per m <sup>2</sup> or 13.5% w.i.g. E	£0-0178 per m <sup>2</sup> or 13.5% w.i.g. E	£0-0152 per m <sup>2</sup> or 11.4% w.i.g., plus 5.4%
S	£0-0298 per m <sup>2</sup> or 22.5% w.i.g.	£0-0298 per m <sup>2</sup> or 22.5% w.i.g. E	—	£0-0253 per m <sup>2</sup> or 19.1% w.i.g.
II.	Of other textile materials:			
a)	Nets:			
1.	Containing more than 20% by weight of silk, of man-made fibres, or of both together	21.8%	18% M E	19.1%

1	2	3	4	5
2. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together		18.8%	M E 15%	16.5%
3. Other ... ..		15.8%	M E 12%	3.8% —
b) Netting:		F £0-0178 per m <sup>2</sup> or 13.5% w.i.g., plus 3.8% S £0-0298 per m <sup>2</sup> or 22.5% w.i.g. 15.8%	M £0-0178 per m <sup>2</sup> or 13.5% w.i.g. E M E 12% M E 12%	C1 £0-0152 per m <sup>2</sup> or 11.4% w.i.g., plus 3.8% C2 £0-0253 per m <sup>2</sup> or 19.1% w.i.g. 14% C1 C2 3.8% —
2. Not containing silk or man-made fibres ... ..		15.8%	M E 12%	3.8% —
59.06 Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics:		18.6%	M E 15%	16.3%
A. Containing more than 5% by weight of silk, of man-made fibres, or of both together		15.6%	M E 12%	3.6% —
B. Other ... ..		14.9%	M E 10.5%	13.3%
59.07 Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses:		14.9%	M E 10.5%	13.3%
A. Containing silk or man-made fibres ... ..		14.9%	M E 10.5%	4.4% —
B. Not containing silk or man-made fibres:				
I. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content				
II. Other ... ..				

1	2	3	4	5
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials: A. Containing silk or man-made fibres ... .. B. Not containing silk or man-made fibres: I. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content II. Other ... ..	16.1% 16.1% 16.1%	M E M E M E	14% 14% 5-6% —
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil: A. Oilcloth and other textile fabrics coated with preparations with a basis of drying oil: I. Containing silk or man-made fibres ... .. II. Not containing silk or man-made fibres: a) Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content b) Other ... ..	13.5% 13.5%	M E M E	11.9% 11.9%
59.10	B. Oilsilk and similar oiled fabrics: I. Containing silk or man-made fibres ... .. II. Not containing silk or man-made fibres: a) Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content b) Other ... .. 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	13.5% 13.3% 13.3% 13.3% 9.2%	M E M E M E M E M E	3% — 11.7% 11.7% 2.8% — 3.2% —



1	2	3	4	5
59.12	<p><b>Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:</b></p> <p>A. Fabrics:</p> <p>I. Containing silk or man-made fibres ... ..</p> <p>II. Not containing silk or man-made fibres:</p> <p>a) Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content</p> <p>b) Other ... ..</p> <p>B. Theatrical scenery, studio back-cloths or the like</p>	13·3%	M E 10·5% — M E 10·5% —	11·7% — 11·7% —
59.13	<p><b>Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:</b></p> <p>A. Containing silk or man-made fibres ... ..</p> <p>B. Not containing silk or man-made fibres:</p> <p>I. Woven fabric containing more than 50% by weight of cotton</p> <p>II. Other ... ..</p>	14·9%	M E 10·5% — M E 10·5% — M E 10·5% —	13·3% — 13·3% — 4·4% —
59.14	<p><b>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></p> <p>A. Containing man-made fibres ... ..</p> <p>B. Not containing man-made fibres:</p> <p>I. Of woven fabric containing more than 50% by weight of cotton</p> <p>II. Other ... ..</p>	13·9%	M E 10·5% — M E 10·5% — M E 10·5% —	12·3% — 12·3% — 3·4% —
59.15	<p><b>Textile hosepipe and similar tubing, with or without lining, armour or accessories of other materials:</b></p> <p>A. Containing more than 5% by weight of silk, of man-made fibres, or of both together</p>	14·9%	M E 10·5% —	13·3% —

1	2	3	4	5	
59.16	<p><b>B. Other:</b>            I. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content            II. Other ... ..</p> <p><b>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% by weight of silk, of man-made fibres, or of both together</p> <p><b>B. Other:</b>            I. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content            II. Other ... ..</p>	<p>14.9%            14.9%            13.5%            11.4%            11.4%</p>	<p>M E            M E            M E            M E            M E            M E</p>	<p>10.5%            —            10.5%            —            10.5%            —            8.4%            —            8.4%            —            10.5%            —            10.5%            —            —            —            10.5%            —            12%            —</p>	<p>13.3%            4.4%            —            11.9%            10.1%            3%            —            12.1%            3.2%            —            1.6%            —            10.5%            11.8%</p>
59.17	<p><b>Textile fabrics and textile articles, of a kind commonly used in machinery or plant:</b>            A. Textile fabrics, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for the manufacture of card clothing, and similar fabrics of a kind commonly used in machinery or plant:            I. Containing silk or man-made fibres ... ..            II. Not containing silk or man-made fibres ... ..</p> <p><b>B. Bolting cloth, whether or not made up:</b>            I. Of silk or of waste silk other than noil:            a) Not made up:            1. Not treated or operated upon, containing no other fibre than silk            2. Other ... ..            b) Made up:            1. Containing more than 5% by weight of silk or of silk and man-made fibres</p>	<p>13.7%            13.7%            1.6%            —            12.1%            13.6%</p>	<p>M E            M E            F S            M E            M E</p>	<p>10.5%            —            10.5%            —            10.5%            —            8.4%            —            8.4%            —            10.5%            —            10.5%            —            —            —            10.5%            —            12%            —</p>	<p>12.1%            3.2%            —            1.6%            —            10.5%            11.8%</p>

1	2	3	4	5	
59.17 (contd)	<p>B. I. b) 2. Other:</p> <p>aa) Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content</p> <p>bb) Other ... ..</p> <p>II. Of other textile materials:</p> <p>a) Not made up ... ..</p> <p>b) Made up:</p> <p>1. Containing more than 5% by weight of man-made fibres or of man-made fibres and silk</p> <p>2. Other:</p> <p>aa) Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content</p> <p>bb) Other ... ..</p>	<p>13.6%</p> <p>13.6%</p> <p>13.1%</p> <p>14.6%</p> <p>14.6%</p> <p>14.6%</p>	<p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p>	<p>12%</p> <p>12%</p> <p>10.5%</p> <p>12%</p> <p>12%</p> <p>12%</p> <p>12%</p> <p>3.6%</p> <p>10.5%</p> <p>12%</p>	<p>11.8%</p> <p>1.6%</p> <p>11.5%</p> <p>12.8%</p> <p>12.8%</p> <p>2.6%</p> <p>3.6%</p> <p>12.5%</p> <p>13.8%</p>
	<p>C. Woven fabrics, felted or not, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft:</p> <p>I. Of silk or of man-made fibres:</p> <p>a) 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</p> <p>b) Flat woven not comprised in subheading I.a) above</p> <p>c) Other ... ..</p>	<p>7.2%</p> <p>6%</p> <p>14.1%</p> <p>15.6%</p>	<p>M E</p> <p>M E</p> <p>M E M E</p>	<p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>12.5%</p> <p>13.8%</p>	



II. Of other textile materials:						
a) 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%	M E	3.6% —	C1 C2	2.4% —	
b) Flat woven not comprised in subheading II.a) above:						
1. Containing silk or man-made fibres ...	12.9%	M E	10.5% —	C1 C2	11.3% —	
2. Not containing silk or man-made fibres ...	12.9%	M E	10.5% —	C1 C2	2.4% —	
c) Other:						
1. Containing more than 5% by weight of man-made fibres or of man-made fibres and silk	14.4%	M E	12% —		12.6% —	
2. Other:						
aa) Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	14.4%	M E	12% —	C1 C2	2.4% —	
bb) Other ...	14.4%	M E	12% —		12.7% —	
D. Other:						
I. Other textile fabrics; cords, braids and the like of a kind used as packing or lubricating materials:						
a) Containing silk or man-made fibres ...	14.3%	M E	10.5% —	C1 C2	3.8% —	
b) Not containing silk or man-made fibres ...	14.3%	M E	10.5% —		14% —	
II. Other:						
a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	15.8%	M E	12% —		14% —	
b) Other:						
1. Containing woven fabric of which the cotton content exceeds 50% by weight of the total textile fabric content	15.8%	M E	12% —	C1 C2	3.8% —	
2. Other ...	15.8%	M E	12% —		14% —	

**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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
60.01	<b>Knitted or crocheted fabric, not elastic nor rubberised:</b> A. Of wool or of fine animal hair: I. Net of a kind used in articles of apparel, furnishings or the like, and fabric resembling lace: a) Containing silk or man-made fibres ... ..	17.2%	M E 12% —	15.4%		

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
	b) Not containing silk or man-made fibres ... ..	17.2%	M E 12%	C1 C2 5.2%
	II. Other fabric:			
	a) Containing silk or man-made fibres ... ..	15.7%	M E 10.5%	13%
	b) Not containing silk or man-made fibres ... ..	15.7%	M E 10.5%	C1 C2 5.2%
	B. Of man-made fibres:			
	I. Net of a kind used in articles of apparel, furnishings or the like, and fabric resembling lace			
	II. Other fabric:			
	a) Exceeding 30 cm in width and containing more than 50% by weight of man-made fibres or of man-made fibres and silk	F £0.0143 per m <sup>2</sup> or 10.5% w.i.g., plus 5.2%	M E £0.0143 per m <sup>2</sup> or 10.5% w.i.g.	C1 C2 £0.0121 per m <sup>2</sup> or 8.9% w.i.g., plus 5.2%
	b) Other ... ..	S £0.0239 per m <sup>2</sup> or 17.5% w.i.g., plus 15.7%	M E 10.5%	C2 £0.0203 per m <sup>2</sup> or 14.8% w.i.g., plus 13%
	C. Of other textile materials:			
	I. Net of a kind used in articles of apparel, furnishings or the like, and fabric resembling lace:			
	a) Containing silk or man-made fibres ... ..	17.6%	M E 12%	15.8%
	b) Not containing silk or man-made fibres ... ..	17.6%	M E 12%	C1 C2 5.6%
	II. Other fabric:			
	a) Containing silk or man-made fibres:			
	1. Exceeding 30 cm in width and containing more than 50% by weight of silk or of silk and man-made fibres	F £0.0143 per m <sup>2</sup> or 10.5% w.i.g., plus 5.6%	M E £0.0143 per m <sup>2</sup> or 10.5% w.i.g.	C1 C2 £0.0121 per m <sup>2</sup> or 8.9% w.i.g., plus 5.6%
	2. Other ... ..	S £0.0239 per m <sup>2</sup> or 17.5% w.i.g., plus 16.1%	M E 10.5%	C2 £0.0203 per m <sup>2</sup> or 14.8% w.i.g., plus 14%
	b) Not containing silk or man-made fibres ... ..	16.1%	M E 10.5%	C1 C2 5.6%

1	2	3	4	5
60.02	<p><b>Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised:</b></p> <p>A. Containing more than 20% by weight of silk, of man-made fibres, or of both together</p> <p>B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together:</p> <p>I. Wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)</p> <p>II. Other ... ..</p>	<p>F £0-3306 per kg or 15% w.i.g., plus 8%</p> <p>S £0-5511 per kg or 25% w.i.g.</p> <p>F £0-1653 per kg or 15% w.i.g., plus 8%</p> <p>S £0-2755 per kg or 25% w.i.g.</p> <p>F £0-1653 per kg or 13.5% w.i.g., plus 8%</p> <p>S £0-2755 per kg or 22.5% w.i.g.</p>	<p>M £0-3306 per kg or 15% w.i.g.</p> <p>E —</p> <p>M £0-1653 per kg or 15% w.i.g.</p> <p>E —</p> <p>M £0-1653 per kg or 13.5% w.i.g.</p> <p>E —</p> <p>M 15%</p> <p>E —</p> <p>M 12%</p> <p>E —</p> <p>M £0-1800 per doz pairs or 15% w.i.g.</p> <p>E —</p> <p>M 12%</p> <p>E —</p>	<p>C1 £0-2976 per kg or 13.5% w.i.g., plus 8%</p> <p>C2 £0-4960 per kg or 22.5% w.i.g.</p> <p>C1 £0-1455 per kg or 12% w.i.g., plus 8%</p> <p>C2 £0-2425 per kg or 20% w.i.g.</p> <p>C1 £0-1455 per kg or 12% w.i.g., plus 8%</p> <p>C2 £0-2425 per kg or 20% w.i.g.</p> <p>C1 8%</p> <p>C2 —</p> <p>C1 8%</p> <p>C2 —</p> <p>C1 £0-1620 per doz pairs or 13.5% w.i.g., plus 5.2%</p> <p>C2 £0-2700 per doz pairs or 22.5% w.i.g.</p> <p>C1 16%</p> <p>[C2 18%]</p>
60.03	<p><b>Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised:</b></p> <p>A. Containing more than 20% by weight of silk, of man-made fibres, or of both together</p> <p>B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together</p>	<p>F £0-1800 per doz pairs or 15% w.i.g., plus 5.2%</p> <p>S £0-3000 per doz pairs or 25% w.i.g.</p> <p>17.2%</p>	<p>M £0-1800 per doz pairs or 15% w.i.g.</p> <p>E —</p> <p>M 12%</p> <p>E —</p>	<p>C1 £0-1620 per doz pairs or 13.5% w.i.g., plus 5.2%</p> <p>C2 £0-2700 per doz pairs or 22.5% w.i.g.</p> <p>C1 16%</p> <p>[C2 18%]</p>

<p>C. Other... ..</p>	<p>17.2%</p>	<p>M 12% E —</p>	<p>Cl 5.2% C2 —</p>
<p><b>60.04</b></p> <p><b>Under garments, knitted or crocheted, not elastic nor rubberised:</b>  A. Of cotton:  I. Containing more than 20% by weight of man-made fibres or of man-made fibres and silk  II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together  III. Other... ..  B. Of other textile materials:  I. Containing more than 20% by weight of silk, of man-made fibres, or of both together  II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together  III. Other... ..</p>	<p>F £0.1500 per lb or 12% w.i.g., plus 6.8%  S £0.2500 per lb or 20% w.i.g.</p> <p>18.8%  18.8%</p> <p>F £0.1500 per lb or 12% w.i.g., plus 6.8%  S £0.2500 per lb or 20% w.i.g.</p> <p>18.8%  18.8%</p>	<p>M £0.1500 per lb or 12% w.i.g.  E —</p> <p>M 12%  E —</p> <p>M £0.1500 per lb or 12% w.i.g.  E —</p> <p>M 12%  E —</p>	<p>Cl £0.1350 per lb or 10.8% w.i.g., plus 6.8%  C2 £0.2250 per lb or 18% w.i.g.</p> <p>Cl 17%  [C2 18%]</p> <p>Cl 6.8%  C2 —</p> <p>Cl £0.1350 per lb or 10.8% w.i.g., plus 6.8%  C2 £0.2250 per lb or 18% w.i.g.</p> <p>Cl 17%  [C2 18%]</p> <p>Cl 6.8%  C2 —</p>
<p><b>60.05</b></p> <p><b>Outer garments and other articles, knitted or crocheted, not elastic nor rubberised:</b>  A. Outer garments and clothing accessories:  I. Jerseys and pullovers, containing at least 50% by weight of wool and weighing 600 g or more per article:  a) Containing more than 20% by weight of silk, of man-made fibres, or of both together</p>	<p>F £0.1500 per lb or 12% w.i.g., plus 4.2%  S £0.2500 per lb or 20% w.i.g.</p>	<p>M £0.1500 per lb or 12% w.i.g.  E —</p>	<p>Cl £0.1350 per lb or 10.8% w.i.g., plus 4.2%  C2 £0.2250 per lb or 18% w.i.g.</p>



## Chapter 61

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

## Notes

1. The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabrics and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.
2. The headings of this Chapter do not cover:
  - (a) Old clothing or other articles falling within heading No. 63.01; or
  - (b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
3. For the purposes of headings Nos. 61.01 to 61.04:
  - (a) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be;
  - (b) The expression "infants' garments" is to be taken to apply to:
    - (i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls, and
    - (ii) Babies' napkins.
4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds 60 cm are to be classified as handkerchiefs (heading No. 61.05). Handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 61.06.
5. The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter. Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States" ** (F) (S)	"Community" ** "EFTA" ** (M) (E)	"Non-associable CPA" ** (C1)	"Associable CPA" ** (C2)	
1	2	3	4	5		
<b>61.01</b>	<b>Men's and boys' outer garments:</b> A. Containing more than 20% by weight of silk, of man-made fibres, or of both together  B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together  C. Other: I. Containing woven fabric of which the cotton content exceeds 50% by weight of the garment II. Other ... ..  <b>Women's, girls' and infants' outer garments:</b> A. Babies' garments: I. Containing more than 20% by weight of silk, of man-made fibres, or of both together II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together III. Other: a) Containing woven fabric of which the cotton content exceeds 50% by weight of the garment b) Other ... ..	F £0-1500 per lb or 12%, w.i.g., plus 6.8% S £0-2500 per lb or 20%, w.i.g.  18.8%  18.8%  18.8%  18.8%  16.2%  16.2%	M £0-1500 per lb or 12%, w.i.g. E —  M 12% E —  M 12% E —  M £0-1500 per lb or 12%, w.i.g. E — M 12% E —  M 12% E —  M 12% E —	C1 £0-1350 per lb or 10.8%, w.i.g., plus 6.8% C2 £0-2250 per lb or 18%, w.i.g.  C1 17% [C2 18%]  C1 } C2 } 17%  C1 6.8% C2 —  C1 £0-1350 per lb or 10.8%, w.i.g., plus 4.2% C2 £0-2250 per lb or 18%, w.i.g. C1 15% [C2 18%]  C1 14.4% [C2 17%]  C1 4.2% C2 —		
<b>61.02</b>						

\*See note preceding Chapter 1 in this Schedule.



	2	3	4	5	
61.03	B. Other:				
	I. Containing more than 20% by weight of silk, of man-made fibres, or of both together	F £0.1500 per lb or 12% w.i.g., plus 6.8% S £0.2500 per lb or 20% w.i.g., plus 18.8%	M £0.1500 per lb or 12% w.i.g. E — M 12% E —	C1 £0.1350 per lb or 10.8% w.i.g., plus 6.8% C2 £0.2250 per lb or 18% w.i.g. C1 17% [C2 18%]	
	II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together				
	III. Other:				
	a) Containing woven fabric of which the cotton content exceeds 50% by weight of the garment	18.8%	M 12% E —	C1 } C2 }	17%
	b) Other ... ..	18.8%	M 12% E —	C1 } C2 }	6.8% —
	Men's and boys' under garments, including collars, shirt fronts and cuffs:				
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	F £0.1500 per lb or 12% w.i.g., plus 6.8% S £0.2500 per lb or 20% w.i.g., plus 18.8%	M £0.1500 per lb or 12% w.i.g. E — M 12% E —	C1 £0.1350 per lb or 10.8% w.i.g., plus 6.8% C2 £0.2250 per lb or 18% w.i.g. C1 17% [C2 18%]	
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together				
	C. Other:				
I. Containing woven fabric of which the cotton content exceeds 50% by weight of the garment	18.8%	M 12% E —	C1 } C2 }	17%	
II. Other ... ..	18.8%	M 12% E —	C1 } C2 }	6.8% —	
61.04	Women's, girls' and infants' under garments:				
	A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	F £0.1500 per lb or 12% w.i.g., plus 5.2% S £0.2500 per lb or 20% w.i.g., plus 17.2%	M £0.1500 per lb or 12% w.i.g. E — M 12% E —	C1 £0.1350 per lb or 10.8% w.i.g., plus 5.2% C2 £0.2250 per lb or 18% w.i.g. C1 16% [C2 18%]	
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together				

1	2	3	4	5
<b>61.04</b> ( <i>contd</i> )	C. Other: I. Containing woven fabric of which the cotton content exceeds 50% by weight of the garment II. Other ... ..	17.2%  17.2%	M 12% E —  M 12% E —	C1 15.4% [C2 17%]  C1 5.2% C2 —
<b>61.05</b>	<b>Handkerchiefs:</b> A. Of cotton fabric, of a value of more than 15 UA per kg net weight: I. Containing more than 20% by weight of man-made fibres or of man-made fibres and silk II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together III. Other: a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article b) Other ... ..  B. Other: I. Containing more than 20% by weight of silk, of man-made fibres, or of both together II. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	F £0-1500 per lb or 12% w.i.g., plus 4.4% S £0-2500 per lb or 20% w.i.g. F £0-0750 per lb or 12% w.i.g., plus 4.4% S £0-1250 per lb or 20% w.i.g.  F £0-0450 per lb or 12% w.i.g., plus 4.4% S £0-0750 per lb or 20% w.i.g. F £0-0450 per lb or 12% w.i.g., plus 4.4% S £0-0750 per lb or 20% w.i.g.  F £0-1500 per lb or 12% w.i.g., plus 5.6% S £0-2500 per lb or 20% w.i.g. F £0-0750 per lb or 12% w.i.g., plus 5.6% S £0-1250 per lb or 20% w.i.g.	M £0-1500 per lb or 12% w.i.g. E —  M £0-0750 per lb or 12% w.i.g. E —  M £0-0450 per lb or 12% w.i.g. E —  M £0-0450 per lb or 12% w.i.g. E —  M £0-1500 per lb or 12% w.i.g. E —  M £0-0750 per lb or 12% w.i.g. E —	C1 £0-1350 per lb or 10.8% w.i.g., plus 4.4% C2 £0-2250 per lb or 18% w.i.g. C1 £0-0660 per lb or 10.8% w.i.g., plus 4.4% C2 £0-1100 per lb or 18% w.i.g.  C1 £0-0382 per lb or 10.2% w.i.g., plus 4.4% C2 £0-0637 per lb or 17% w.i.g., plus 4.4% C1 — C2 —  C1 £0-1350 per lb or 10.8% w.i.g., plus 5.6% C2 £0-2250 per lb or 18% w.i.g. C1 £0-0660 per lb or 10.8% w.i.g., plus 5.6% C2 £0-1100 per lb or 18% w.i.g.



1	2	3	4	5
61.07 ( <i>cont'd</i> )	C. Other: I. Containing woven fabric of which the cotton content exceeds 50% by weight of the article II. Other ... ..	16.2%	M 12% E —	CI 14.4% [C2 17%]
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments: A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	F £0.1500 per lb or 12%, w.i.g., plus 4.2% S £0.2500 per lb or 20%, w.i.g.	M £0.1500 per lb or 12%, w.i.g. E —	CI £0.1350 per lb or 10.8%, w.i.g., plus 4.2% C2 £0.2250 per lb or 18%, w.i.g.
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	16.2%	M 12% E —	CI 15% [C2 18%]
	C. Other: I. Containing woven fabric of which the cotton content exceeds 50% by weight of the article II. Other ... ..	16.2%	M 12% E —	CI 14.4% [C2 17%]
61.09	Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic: A. Containing more than 20% by weight of silk, of man-made fibres, or of both together	F £0.1500 per lb or 12%, w.i.g., plus 3.4% S £0.2500 per lb or 20%	M £0.1500 per lb or 12%, w.i.g. E —	CI £0.1350 per lb or 10.8%, w.i.g., plus 3.4% C2 £0.2250 per lb or 18%, w.i.g.
	B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together	15.4%	M 12% E —	CI 14.2% [C2 18%]

1	2	3	4	5
<p>C. Other:</p> <p>I. Corsets and similar body-supporting under garments and brassières not containing embroidery, net, lace or material resembling lace:</p> <p>a) Containing woven fabric of which the cotton content exceeds 50% by weight of the garment</p> <p>b) Other ... ..</p> <p>II. Other:</p> <p>a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article</p> <p>b) Other ... ..</p>	<p>12.4%</p> <p>12.4%</p> <p>15.4%</p> <p>15.4%</p>	<p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p>	<p>9%</p> <p>—</p> <p>9%</p> <p>—</p> <p>12%</p> <p>—</p> <p>12%</p> <p>—</p>	<p>C1</p> <p>[C2</p> <p>11%</p> <p>12.7%</p> <p>C1</p> <p>C2</p> <p>3.4%</p> <p>—</p> <p>C1</p> <p>[C2</p> <p>13.6%</p> <p>17%</p> <p>C1</p> <p>C2</p> <p>3.4%</p> <p>—</p>
<p>61.10</p>	<p><b>Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods:</b></p> <p>A. Containing more than 20% by weight of silk, of man-made fibres, or of both together</p>	<p>F £0.1500 per lb or 15% w.i.g., plus 5.8%</p> <p>S £0.2500 per lb or 25% w.i.g.</p>	<p>M £0.1500 per lb or 15% w.i.g.</p> <p>E —</p>	<p>C1 £0.1350 per lb or 13.5% w.i.g., plus 5.8%</p> <p>C2 £0.2250 per lb or 22.5% w.i.g.</p>
<p>B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together:</p> <p>I. Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only)</p> <p>II. Other ... ..</p>	<p>F £0.0750 per lb or 15% w.i.g., plus 5.8%</p> <p>S £0.1250 per lb or 25% w.i.g.</p> <p>F £0.0750 per lb or 13.5% w.i.g., plus 5.8%</p> <p>S £0.1250 per lb or 22.5% w.i.g.</p>	<p>M</p> <p>E</p> <p>M</p> <p>E</p>	<p>£0.0750 per lb or 15% w.i.g.</p> <p>—</p> <p>£0.0750 per lb or 13.5% w.i.g.</p> <p>—</p>	<p>C1 £0.0660 per lb or 12% w.i.g., plus 5.8%</p> <p>C2 £0.1100 per lb or 20% w.i.g.</p> <p>C1 £0.0660 per lb or 12% w.i.g., plus 5.8%</p> <p>C2 £0.1100 per lb or 20% w.i.g.</p>

1	2	3	4	5
61.10 (contd)	C. Other: I. Gloves, mittens and mitts wholly or partly cut out of fabric containing cotton and sewn up (but excluding gloves known as astrakhan gloves and gloves, mittens and mitts in which the fabric containing cotton is present in the lining only): a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article b) Other ... .. II. Other ... ..	20.8%  20.8% 17.8%	M E 15%  M E 15% M E 12%	C1 [C2] 18.5% 21.2%  C1 C2 5.8% C1 C2 5.8%
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets): A. Containing more than 20% by weight of silk, of man-made fibres, or of both together  B. Containing more than 5% but not more than 20% by weight of silk, of man-made fibres, or of both together  C. Other: I. Containing woven fabric of which the cotton content exceeds 50% by weight of the article II. Other ... ..	F £0.1500 per lb or 12% w.i.g., plus 4.2% S £0.2500 per lb or 20% w.i.g.  16.2%  16.2% 16.2%	M E £0.1500 per lb or 12% w.i.g.  M E 12%  M E 12% M E 12%	C1 £0.1350 per lb or 10.8% w.i.g., plus 4.2% C2 £0.2250 per lb or 18% w.i.g.  C1 15% [C2] 18%  C1 14.4% [C2] 17% C1 4.2% C2 —

## 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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5	5	
62.01	<b>Travelling rugs and blankets:</b> A. Electrically heated: I. Containing more than 5% by weight of silk, of man-made fibres, or of both together II. Other: a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article b) Other ... .. B. Other: I. Of cotton: a) Containing more than 5% by weight of silk, of man-made fibres, or of both together b) Other: I. Containing woven fabric of which the cotton content exceeds 50% by weight of the article	16.8%  16.8%  16.8%  17.6%  17.6%	M E  M E  M E  M E  M E	12% —  12% —  12% —  12% —  12% —	C1 [C2]  C1 [C2]  C1 C2  C1 [C2]  C1 [C2]	15% 17%  15% 17%  4.8% —  15.8% 17%  15.8% 17%





1	2	3	4	5
62.03	<p><b>Sacks and bags, of a kind used for the packing of goods:</b></p> <p><b>A. Of jute or of other textile bast fibres of heading No. 57.03:</b></p> <p>I. Used:</p> <p>a) Containing 85% or more by weight of jute ... ..</p> <p>b) Other:</p> <p>1. Containing more than 5% by weight of silk, of man-made fibres, or of both together</p> <p>2. Other ... ..</p> <p>II. Other:</p> <p>a) Of fabric weighing less than 310 g/m<sup>2</sup>:</p> <p>1. Containing more than 5% by weight of silk, of man-made fibres, or of both together</p> <p>2. Other ... ..</p> <p>b) Of fabric weighing not less than 310 g/m<sup>2</sup> but not more than 500 g/m<sup>2</sup>:</p> <p>1. Containing more than 5% by weight of silk, of man-made fibres, or of both together</p> <p>2. Other ... ..</p> <p>c) Of fabric weighing more than 500 g/m<sup>2</sup>:</p> <p>1. Containing more than 5% by weight of silk, of man-made fibres, or of both together</p> <p>2. Other ... ..</p> <p><b>B. Of other textile materials:</b></p> <p>I. Used:</p> <p>a) Of flax or of sisal:</p> <p>1. Containing more than 5% by weight of silk, of man-made fibres, or of both together</p> <p>2. Other ... ..</p>	<p>F</p> <p>S</p> <p>3.2%</p> <p>—</p> <p>18.2%</p> <p>15.2%</p> <p>23%</p> <p>20%</p> <p>22.6%</p> <p>19%</p> <p>21%</p> <p>18%</p> <p>18.2%</p> <p>15.2%</p>	<p>—</p> <p>15%</p> <p>12%</p> <p>15%</p> <p>12%</p> <p>15%</p> <p>12%</p> <p>15%</p> <p>12%</p> <p>15%</p> <p>12%</p> <p>15%</p> <p>12%</p>	<p>3.2%</p> <p>—</p> <p>15.9%</p> <p>3.2%</p> <p>—</p> <p>20%</p> <p>8%</p> <p>—</p> <p>19%</p> <p>7.6%</p> <p>—</p> <p>18.7%</p> <p>6%</p> <p>—</p> <p>15.9%</p> <p>3.2%</p> <p>—</p>

1	2	3	4	5	
62.03 (contd)	<p><b>B.</b> I. b) Other:</p> <p>1. Containing more than 5% by weight of silk, of man-made fibres, or of both together</p> <p>2. Other:</p> <p>aa) Of a weight not less than 110 g and not more than 150 g, measuring not less than 71 cm by 35 cm and not more than 77 cm by 40 cm, made wholly of woven cotton fabric and indelibly marked with a trade mark covering an area of not less than 515 cm<sup>2</sup></p> <p>bb) Other ... ..</p> <p>II. Other:</p> <p>a) Containing more than 5% by weight of silk, of man-made fibres, or of both together</p> <p>b) Other:</p> <p>1. Of a weight not less than 110 g and not more than 150 g, measuring not less than 71 cm by 35 cm and not more than 77 cm by 40 cm, made wholly of woven cotton fabric and indelibly marked with a trade mark covering an area of not less than 515 cm<sup>2</sup></p> <p>2. Other ... ..</p>	<p>19%</p> <p>14.5%</p> <p>16%</p> <p>20.2%</p> <p>15.7%</p> <p>17.2%</p>	<p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p>	<p>15% —</p> <p>10.5% —</p> <p>12% —</p> <p>15% —</p> <p>10.5% —</p> <p>12% —</p>	<p>16.7%</p> <p>4% —</p> <p>4% —</p> <p>17.9%</p> <p>5.2% —</p> <p>5.2% —</p>
62.04	<p><b>Tarpaulins, sails, awnings, sunblinds, tents and camping goods:</b></p> <p><b>A. Of cotton:</b></p> <p>I. Containing more than 5% by weight of silk, of man-made fibres, or of both together</p> <p>II. Other:</p> <p>a) Tent roofs, each of a weight of not less than two t</p> <p>b) Other:</p> <p>1. Containing woven fabric of which the cotton content exceeds 50% by weight of the article</p> <p>2. Other ... ..</p>	<p>18%</p> <p>6% —</p> <p>18%</p> <p>18%</p>	<p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p>	<p>12% —</p> <p>—</p> <p>12% —</p> <p>12% —</p>	<p>15%</p> <p>6% —</p> <p>15%</p> <p>6% —</p>

1	2	3	4	5
	<p><b>B. Of other textile materials:</b>            I. Containing more than 5% by weight of silk, of man-made fibres, or of both together</p> <p>II. Other:            a) Tent roofs, each of a weight of not less than two t</p> <p>b) Other:            1. Containing woven fabric of which the cotton content exceeds 50% by weight of the article            2. Other ... ..</p>	<p>18.4%</p> <p>6.4% —</p> <p>18.4%</p> <p>18.4%</p>	<p>M E</p> <p>—</p> <p>M E</p> <p>M E</p>	<p>16%</p> <p>6.4% —</p> <p>16%</p> <p>6.4% —</p>
62.05	<p><b>Other made up textile articles (including dress patterns):</b>            A. Strips for the internal reinforcement of belts, of a width of not less than 12 mm but not more than 102 mm, composed of two strips of fabric of cotton or of regenerated textile fibres, which have been stuck together, the edges of the narrower strip, which has been stiffened by impregnation with synthetic resin, being covered by the folding over of the edges of the wider strip:            I. Containing more than 5% by weight of silk, of man-made fibres, or of both together</p> <p>II. Other:            a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article            b) Other ... ..</p> <p>B. Floor cloths, dish cloths, dusters and the like:            I. Containing more than 5% by weight of silk, of man-made fibres, or of both together</p> <p>II. Other:            a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article            b) Other ... ..</p>	<p>15.2%</p> <p>15.2%</p> <p>15.2%</p> <p>18%</p> <p>18%</p> <p>18%</p>	<p>M E</p> <p>—</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p>	<p>14%</p> <p>13.4%</p> <p>3.2% —</p> <p>16.8%</p> <p>15%</p> <p>6% —</p>

1	2	3	4	5
62.05 ( <i>contd.</i> )	C. Other: I. Containing more than 5% by weight of silk, of man-made fibres, or of both together  II. Other: a) Containing woven fabric of which the cotton content exceeds 50% by weight of the article b) Other ... ..	16.2%	M E 12% —	C1 [C2 15% 18%]
		16.2%	M E 12% —	C1 [C2 14.4% 17%]
		16.2%	M E 12% —	C1 C2 4.2% —

Chapter 63  
Old Clothing and Other Textile Articles; Rags

Heading No.	Description	Rate of Import Duty (if any)				
		Full "Associated States" ** (F) (S)	"Community" ** "EFTA" ** (M) (E)	"Non-associable CPA" ** (C1)	"Associable CPA" ** (C2)	
1	2	3	4	5		
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01, 58.02 or 58.03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings: A. Used clothing ... .. B. Other... ..	F The rate prefixed by the letter M applicable to the goods when new plus 3.2% S The rate applicable to the goods when new F The rate prefixed by the letter M applicable to the goods when new plus 2.8% S The rate applicable to the goods when new	M The rate prefixed by the letter M applicable to the goods when new E — M The rate prefixed by the letter M applicable to the goods when new E —	C1 60% of the rate prefixed by C2 applicable to the goods when new plus 3.2% C2 The rate prefixed by C2 applicable to the goods when new C1 60% of the rate prefixed by C2 applicable to the goods when new plus 2.8% C2 The rate prefixed by C2 applicable to the goods when new		
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables: A. Containing more than 55% by weight of man-made fibres ... .. B. Other... ..	6% —	6% —	5.1% —		

## 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:
- 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);
  - Old footwear falling within heading No. 63.01;
  - Articles of asbestos (heading No. 68.13);
  - Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
  - Toys and skating boots with skates attached (Chapter 97).
2. For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.
3. For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

Heading No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (F)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* (C1)	"Associable CPA"* (C2)	
1	2	3	4	5		
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material: A. If made to cover the ankle: I. Of a length (front of sole to heel tip) exceeding 280 mm	F £0·1200 per pair plus 8% S £0·2000 per pair	M £0·1200 per pair E —	C1 — C2 8%		

\*See note preceding Chapter I in this Schedule.

1	2	3	4	5
	II. Other ... ..	F £0-0450 per pair plus 8% S £0-0750 per pair	M £0-0450 per pair E —	C1 C2 8% —
	B. If not made to cover the ankle: I. Of a length (front of sole to heel tip) exceeding 235 mm	F £0-0300 per pair plus 8% S £0-0500 per pair	M £0-0300 per pair E —	C1 C2 8% —
	II. Other ... ..	F £0-0240 per pair plus 8% S £0-0400 per pair	M £0-0240 per pair E —	C1 C2 8% —
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material: A. Footwear with uppers of leather: I. Containing more than 5% by weight of silk, of man-made fibres, or of both together: a) Women's ... ..	F £0-0450 per pair or 6% w.i.g., plus 3.2% S £0-0750 per pair or 10% w.i.g., plus 9.2%	M £0-0450 per pair or 6% w.i.g. E —	C1 [C2] 8% 9%
	b) Other ... ..	S £0-0750 per pair or 10% w.i.g., plus 9.2%	M 6% E —	C1 [C2] 8% 9%
	II. Other: a) Women's ... ..	F £0-0450 per pair or 3% w.i.g., plus 3.2% S £0-0750 per pair or 5% w.i.g., plus 8%	M £0-0450 per pair or 3% w.i.g. E —	C1 C2 3.2% —
	b) Men's ... ..	F 8% S 7.5%	M 4.5% E —	C1 C2 3.2% —
	c) Other ... ..	S 9.2%	M 6% E —	C1 C2 3.2% —
	B. Other: I. With outer soles of rubber or artificial plastic material: a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	F 14% S 10%	M 6% E —	C1 C2 13.4% 9%

1	2	3	4	5
<b>64.02</b> <i>(contd)</i>	<b>B. I. b)</b> Other: 1. If made to cover the ankle: aa) Of a length (front of sole to heel tip) exceeding 280 mm bb) Other ... .. 2. If not made to cover the ankle: aa) Of a length (front of sole to heel tip) exceeding 235 mm bb) Other ... ..	F £0-1200 per pair plus 8% S £0-2000 per pair F £0-0450 per pair plus 8% S £0-0450 per pair plus 8% F £0-0300 per pair plus 8% S £0-0500 per pair plus 8% F £0-0240 per pair plus 8% S £0-0400 per pair plus 8%	M £0-1200 per pair E — M £0-0450 per pair E — M £0-0300 per pair E — M £0-0240 per pair E —	8% — 8% — 8% — 8% —
	<b>II. Other:</b> a) Containing more than 5% by weight of silk, of man-made fibres, or of both together: 1. Women's ... .. 2. Other ... .. b) Other: 1. Women's ... .. 2. Men's ... .. 3. Other ... ..	F £0-0450 per pair or 6%, w.i.g., plus 8% S £0-0750 per pair or 10% w.i.g., plus 14% F £0-0450 per pair or 3%, w.i.g., plus 8% S £0-0750 per pair or 5% w.i.g., plus 12.5% F 7.5% S 14% S 10%	M £0-0450 per pair or 6%, w.i.g. E — M 6% E — M £0-0450 per pair or 3%, w.i.g. E — M 4.5% E — M 6% E —	13.4% 9% — 13.4% 9% — 8% — 8% — 8% — 8% —



1	2	3	4	5
64.03	Footwear with outer soles of wood or cork: A. Containing more than 5% by weight of silk, of man-made fibres, or of both together: I. Women's ... .. II. Other ... ..	F £0-0450 per pair or 6% w.i.g., plus 3.6% S £0-0750 per pair or 10% w.i.g. 9%	M £0-0450 per pair or 6% w.i.g. E — M 6% E —	9% 9% 3.6% —
	B. Other: I. Women's ... .. II. Men's ... .. III. Other ... ..	F £0-0450 per pair or 3% w.i.g., plus 3.6% S £0-0750 per pair or 5% w.i.g. 8.1% F 7.5% S 9%	M £0-0450 per pair or 3% w.i.g. E — M 4.5% E — M 6% E —	3.6% — 3.6% —
64.04	Footwear with outer soles of other materials: A. Containing more than 5% by weight of silk, of man-made fibres, or of both together: I. Women's ... .. II. Other ... ..	F £0-0450 per pair or 6% w.i.g., plus 2.8% S £0-0750 per pair or 10% w.i.g. 8.8%	M £0-0450 per pair or 6% w.i.g. E — M 6% E —	8.2% 9% 8.2% 9%
	B. Other: I. Women's ... .. II. Men's ... ..	F £0-0450 per pair or 3% w.i.g., plus 2.8% S £0-0750 per pair or 5% w.i.g. 7%	M £0-0450 per pair or 3% w.i.g. E — M 4.5% E —	2.8% — 2.8% —

1	2	3	4	5
64.04 ( <i>cont'd</i> )	B. III. Other ... ..	8.8%	M E 6% —	C1 C2 2.8% —
64.05	<b>Parts of footwear, removable in-soles, hose protectors and heel cushions, of any material except metal:</b> <b>A. Assemblies of uppers affixed to inner soles or to other sole components, but without outer soles:</b> I. Containing more than 5% by weight of silk, of man-made fibres, or of both together II. Other ... .. <b>B. Other:</b> I. 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 "SP" so as to render them unsuitable for use as boot or shoe parts II. Other: a) Containing more than 5% by weight of silk, of man-made fibres, or of both together b) Other ... ..	9%  9%  2.6% —  8.6%  8.6%  15.8%	M E 6% —  M E 6% —  —  M E 6% —  M E 6% —  M E 12% —	9%  3.6% —  2.6% —  8%  2.6% —  3.8% —
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	F S	M E	C1 C2

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).

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* 3	(F) (S)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)	5
1	2	3	4	5		
65.01	<b>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. Of fur felt or of felt of mixed wool and fur: I. Hat-forms and cone-shaped hat bodies: a) Containing silk or man-made fibres ... .. b) Not containing silk or man-made fibres ... .. II. Other: a) Containing silk or man-made fibres ... .. b) Not containing silk or man-made fibres ... .. B. Other: I. Hat-forms and cone-shaped hat bodies: a) Containing silk or man-made fibres ... ..	13.5%  12%  13.5% 13.5%	10.5% — —  10.5% — 10.5%	C1 [C2 C1 C2  C1 [C2 C1 C2  C1 [C2	12% 15% 3% —  9.3% 10.5% 3% —  12.2% 15%	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5	
65.01 (contd)	B. I. b) Not containing silk or man-made fibres ... .. II. Other: a) Containing silk or man-made fibres ... .. b) Not containing silk or man-made fibres ... ..	12.2%  13.7%  13.7%	M E  M E M E  M E	9% —  10.5% — 10.5% —  10.5% —  10.5% —  10.5% —  10.5% —	3.2% —  9.5% 10.5% 3.2% —  10.7% 14.8%  1.8% — 1.8% —  11.5% 14.8%  2.6% —
65.02	<b>Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims:</b> A. Of wood shavings or strips, straw, bark, sparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres: I. Containing silk or man-made fibres (including monofil or strip of heading No. 51.01 or 51.02) II. Not containing silk or man-made fibres: a) Wholly of unspun buntal fibre ... .. b) Other ... ..	12.3%  4.5%  6.3%	M E  M E M E  M E  M E	10.5% —  3% — 4.5% —  10.5% —  4.5% —	10.7% 14.8%  1.8% — 1.8% —  11.5% 14.8%  2.6% —
65.03	<b>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. Not lined or trimmed: I. Of fur felt or of felt of mixed wool and fur: a) Containing more than 5% by weight of silk, of man-made fibres, or of both together b) Other ... .. II. Other: a) Containing more than 5% by weight of silk, of man-made fibres, or of both together	13.5%  13.5%  13.7%	M E  M E  M E	10.5% —  10.5% —  10.5% —	9.3% 10.5%  3% —  9.5% 10.5%

1	2	3	4	5
1	2	3	4	5
	b) Other ... ..	13.7%	M E	3.2% — C1 C2
<b>B. Lined or trimmed:</b>	I. Of fur felt or of felt of mixed wool and fur:			
a)	Containing more than 5% by weight of silk, of man-made fibres, or of both together	16.2%	M E	15% 18% C1 [C2]
b)	Other ... ..	16.2%	M E	4.2% — C1 C2
II. Other:				
a)	Containing more than 5% by weight of silk, of man-made fibres, or of both together	15.8%	M E	14.6% 18% C1 [C2]
b)	Other ... ..	15.8%	M E	3.8% — C1 C2
<b>65.04</b>	<b>Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed:</b>			
A. Not lined or trimmed:				
I. Of wood shavings or strips, straw, bark, esparto, aloe, Manila hemp (abaca), sisal or other unspun vegetable fibres:				
a)	Containing more than 5% by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together	12.7%	M E	11.1% 14.8% C1 [C2]
b) Other:				
I.	Wholly of unspun buntal fibre ... ..	5.5%	M E	2.2% — C1 C2
2.	Other ... ..	5% 6.7%	M M E	2.2% — C1 C2
II. Of other materials:				
a)	Containing more than 5% by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together	13.1%	M E	11.5% 14.8% C1 [C2]
b) Other ... ..		7.1%	M E	2.6% — C1 C2
<b>B. Lined or trimmed:</b>				
I.	Containing more than 5% by weight of silk, of man-made fibres (including monofil or strip of heading No. 51.01 or 51.02), or of both together	15.6%	M E	14.4% 18% C1 [C2]
II.	Other ... ..	15.6%	M E	3.6% — C1 C2

1	2	3	4	5	
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed: A. Containing more than 5% by weight of silk, of man-made fibres, or of both together B. Other...	15.8%  15.8%	M E  M E	C1 [C2  C1 C2  C1 C2  C1 C2 C2	14.6% 18%  3.8% —
65.06	Other headgear, whether or not lined or trimmed: A. Bathing caps of rubber B. Other headgear	9.5%  15.8%	M E M E	C1 C2 C1 C2	3.8% — 3.8% —
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear: A. Head-bands B. Other...	12.5%  13.7%	M E M E	C1 C2 C1 C2	2% — 3.2% —

*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.

Head- ing No.	Description	Rate of Import Duty (if any)					
		Full "Associated States"***	(F) (S)	"Community"*** "EFTA"***	(M) (E)	"Non-associable CPA"*** "Associable CPA"***	
1	2	3	4	5	5		
66.01	<b>Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas):</b> A. With covers or cases containing silk or man-made fibres ... B. Other ...	18.4% 18.4%	M E M E	12% — 12% —	16% — 6.4% —	C1 C2 — —	
66.02	<b>Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like</b>	8.8%	M E	6% —	2.8% —	C1 C2 — —	
66.03	<b>Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02:</b> A. Handles and knobs ... B. Frames, including frames mounted on shafts (sticks) ... C. Other parts, fittings, trimmings and accessories ...	8.6% 12% 10% 11.2% 10%	F S F S	M E M E M E	6% — 6% — 6% —	2.6% — 6% — 5.2% —	C1 C2 C1 C2 C1 C2 C1 C2

\*See note preceding Chapter 1 in this Schedule.

**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, gluing or similar methods.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5	5	
67.01	<p><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):</b></p> <p>A. Skins and other parts of birds with their feathers or down:</p> <p>I. Dressed goose skins, without feathers but with down, not cut</p> <p>II. Other ... ..</p>	<p>7-8%</p> <p>9%</p>	<p>M E</p> <p>M E</p>	<p>6% —</p> <p>6% —</p>	<p>CI C2</p> <p>CI C2</p>	<p>1-8% —</p> <p>3% —</p>

\*See note preceding Chapter I in this Schedule.





**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 Cement, of Plaster, 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);  
 (j) Goods falling within heading No. 95.07;  
 (k) Articles falling within Chapter 97 (for example, toys, games and sports requisites);  
 (l) Articles 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  
 (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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"**	(F) (S)	"Community"** "EFTA"**	(M) (E)	"Non-associable CPA"** "Associable CPA"**
1	2	3	4	5		
<b>68.01</b>	<b>Road and paving setts, curbs and flagstones, of natural stone (except slate):</b>					
	A. Granite flagstones ... ..	16%	M E	15%	C1 C2	
	B. Other... ..	7%	M E	6%	C1 C2	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5			
68.02	<p><b>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></p> <p><b>A. Worked monumental or building stone:</b></p> <p>1. Simply cut or sawn, with a flat or even surface:</p> <p>a) Calcareous stone or alabaster:</p> <p>1. Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more:</p> <p>aa) Tiles of which no side exceeds 2 ft in length</p> <p>bb) Other:</p> <p>11. Sawn but not otherwise worked (apart from being roughly split or roughly squared)</p> <p>22. Other ... ..</p> <p>2. Other ... ..</p> <p>b) Other stone:</p> <p>1. Flint for lining grinders ... ..</p> <p>2. Other:</p> <p>aa) Granite:</p> <p>11. Blocks in the form of rough cylinders, not less than 18 ft in length and not less than 28 in in diameter, not further worked than scabbled</p> <p>22. Other ... ..</p> <p>bb) Other ... ..</p> <p><b>II. Moulded or turned, but not otherwise worked:</b></p> <p>a) Calcareous stone or alabaster:</p> <p>1. Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more:</p> <p>aa) Tiles of which no side exceeds 2 ft in length</p> <p>bb) Other ... ..</p> <p>2. Other ... ..</p>	<p>9.2%</p> <p>6.2%</p> <p>5%</p> <p>12.2%</p> <p>8%</p> <p>7.5%</p> <p>6.5%</p> <p>1.6%</p> <p>—</p> <p>16.6%</p> <p>6.1%</p> <p>8.4%</p> <p>11.4%</p> <p>6.9%</p>	<p>F</p> <p>S</p> <p>F</p> <p>S</p> <p>F</p> <p>S</p>	<p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p>	<p>6%</p> <p>—</p> <p>3%</p> <p>—</p> <p>9%</p> <p>—</p> <p>4.5%</p> <p>—</p> <p>4.5%</p> <p>—</p> <p>—</p> <p>—</p> <p>15%</p> <p>—</p> <p>4.5%</p> <p>—</p> <p>6%</p> <p>—</p> <p>9%</p> <p>—</p> <p>4.5%</p> <p>—</p>	<p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p>	<p>3.2%</p> <p>—</p> <p>3.2%</p> <p>—</p> <p>3.2%</p> <p>—</p> <p>3.2%</p> <p>—</p> <p>2%</p> <p>—</p> <p>1.6%</p> <p>—</p> <p>1.6%</p> <p>—</p> <p>1.6%</p> <p>—</p> <p>2.4%</p> <p>—</p> <p>2.4%</p> <p>—</p> <p>2.4%</p> <p>—</p>



1	2	3	4	5
	22. 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	8.6%	M E 6%	C1 C2 2.6%
	33. Other ... ..	17.6%	M E 15%	C1 C2 2.6%
	bb) Other ... ..	7.1%	M E 4.5%	C1 C2 2.6%
	IV. Carved:			
	a) Marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more:			
	1. Tiles of which no side exceeds 2 ft. in length ...	8.8%	M E 6%	C1 C2 2.8%
	2. Other ... ..	11.8%	M E 9%	C1 C2 2.8%
	b) Granite:			
	I. 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	8.8%	M E 6%	C1 C2 2.8%
	2. Other ... ..	17.8%	M E 15%	C1 C2 2.8%
	c) Other stone ... ..	7%	M E 4.5%	C1 C2 2.8%
	B. Mosaic cubes; powder, granules and chippings, artificially coloured:			
	I. Of granite ... ..	17.8%	M E 15%	C1 C2 2.8%
	II. Of marble, ecaussine and similar calcareous stone of an apparent specific gravity of 2.5 or more:			
	a) Mosaic cubes ... ..	8.8%	M E 6%	C1 C2 2.8%
	b) Other ... ..	11.8%	M E 9%	C1 C2 2.8%
	III. Of other stone ... ..	7%	M E 4.5%	C1 C2 2.8%

1	2	3	4	5
68.03	Worked slate and articles of slate, including articles of agglomerated slate	5%	M E 3% —	C1 C2 2% —
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery: A. Of agglomerated abrasives: I. Made of natural or synthetic diamonds ... .. II. Other ... .. B. Other ... ..	5.8% 6.2% 5.4%	M E 4.2% — M E 4.2% — M E 4.2% —	C1 C2 1.6% — C1 C2 2% — C1 C2 1.2% —
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery: A. Of agglomerated abrasives ... .. B. Other... ..	6% 5.8%	M E 4.2% — M E 4.2% —	C1 C2 1.8% — C1 C2 1.6% —
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	6.6%	M E 4.8% —	C1 C2 1.8% —
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13 or in Chapter 69: A. Slag wool, rock wool and similar mineral wools ... .. B. Other... ..	5% 4.4%	M E 3% — M E 3% —	C1 C2 2% — C1 C2 1.4% —

1	2	3	4	5		
68.08	<b>Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch):</b> A. Pipes, couplings and pipe-fittings containing not less than 20% by weight of vegetable fibre and not less than 50% by weight of asphalt or similar material B. Other... ..	7-2%  4-2%  8-4%	M E  M E  M E	6%  3%  6%	C1 C2  C1 C2  C1 C2	1-2%  1-2%  2-4%
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</b>	8-4%	M E	6%	C1 C2	2-4%
68.10	<b>Articles of plastering material:</b> A. Boards, sheets, panels, tiles and the like, not ornamented ... B. Other... ..	4-4%  4-6%	M E  M E	3%  3%	C1 C2  C1 C2	1-4%  1-6%
68.11	<b>Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not</b>	4-6%	M E	3%	C1 C2	1-6%
68.12	<b>Articles of asbestos-cement, of cellulose fibre-cement or the like:</b> A. Building materials ... .. B. Other... ..	6-1%  7-1%	M E  M E	4-5%  4-5%	C1 C2  C1 C2	1-6%  2-6%
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 with a basis of asbestos and magnesium carbonate, and articles of such mixtures:</b> A. Fabricated asbestos (for example, carded fibres, dyed fibres) ... B. Articles of asbestos: I. Thread ... .. II. Fabric ... ..	8-1% 7-5%  8-1% 7-5% 8-9% 7-5%	F S  F S F S	4-5%  4-5%  4-5%	C1 C2  C1 C2  C1 C2	3-2%  3-6%  4-4%





## 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) Cermetts 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).

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
69.01	<i>I. Heat-insulating and refractory goods</i> Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, Kieselguhr, tripolite or diatomite): A. Bricks weighing more than 650 kg/m <sup>3</sup> ... .. B. Other: I. Bricks and blocks ... .. II. Other ... ..	F 4.4% S 4% F 2.4% plus 2% or 0.20 UA per 100 kg gross, w.i.g. S 4% plus 2% or 0.20 UA per 100 kg gross, w.i.g. F 6% plus 2% or 0.20 UA per 100 kg gross, w.i.g. S 10%	M 2.4% E — M 2.4% E — M 6% E —	C1 2% C2 — C1 2% or 0.20 UA per 100 kg gross, w.i.g. C2 — C1 2% or 0.20 UA per 100 kg gross, w.i.g. C2 —	5	

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
69.05	<p>Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments:</p> <p>A. Roofing tiles of common pottery ... ..</p> <p>B. Other:</p> <p>I. Roofing tiles ... ..</p> <p>II. Other ... ..</p>	<p>5%</p> <p>5.6%</p> <p>8%</p>	<p>3.6%</p> <p>—</p> <p>3.6%</p> <p>6%</p> <p>—</p>	<p>C1 1.4%</p> <p>C2 —</p> <p>C1 2%</p> <p>C2 —</p> <p>C1 2%</p> <p>C2 —</p>
69.06	<p>Piping, conduits and guttering (including angles, bends and similar fittings):</p> <p>A. Common pottery ... ..</p> <p>B. Other ... ..</p>	<p>7.4%</p> <p>9.2%</p>	<p>6%</p> <p>6%</p> <p>—</p>	<p>C1 1.4%</p> <p>C2 —</p> <p>C1 3.2%</p> <p>C2 —</p>
69.07	<p>Unglazed setts, flags and paving, hearth and wall tiles:</p> <p>A. Tiles, cubes and similar articles for mosaics, whether or not rectangular, which are capable of being enclosed in a square the side of which does not exceed 5 cm</p> <p>B. Other:</p> <p>I. Common pottery ... ..</p> <p>II. Other ... ..</p>	<p>F 3.2% or 0.10 UA per m<sup>2</sup>, w.i.g., the duty not to exceed 6.4%, plus 4.5%</p> <p>S 7.5%</p> <p>F 8%</p> <p>S 7.5%</p> <p>F 3.2% or 0.12 UA per m<sup>2</sup>, w.i.g., the duty not to exceed 6.4%, plus 4.5%</p> <p>S 7.5%</p>	<p>4.5%</p> <p>—</p> <p>4.5%</p> <p>—</p>	<p>C1 3.2% or 0.10 UA per m<sup>2</sup>, w.i.g., the duty not to exceed 6.4%</p> <p>C2 —</p> <p>C1 3.2%</p> <p>C2 —</p> <p>C1 3.2% or 0.12 UA per m<sup>2</sup>, w.i.g., the duty not to exceed 6.4%</p> <p>C2 —</p>
69.08	<p>Glazed setts, flags and paving, hearth and wall tiles:</p> <p>A. Tiles, cubes and similar articles for mosaics, whether or not rectangular, which are capable of being enclosed in a square the side of which does not exceed 5 cm:</p> <p>I. All white, flat, rectangular, not figured or embossed ... ..</p>	<p>F 3.6% or 0.18 UA per m<sup>2</sup>, w.i.g., the duty not to exceed 7.2%, plus £0.0807 per m<sup>2</sup></p> <p>S £0.1345 per m<sup>2</sup></p>	<p>£0.0807 per m<sup>2</sup></p> <p>—</p>	<p>C1 3.6% or 0.18 UA per m<sup>2</sup>, w.i.g., the duty not to exceed 7.2%</p> <p>C2 —</p>

1	2	3	4	5
69.08 ( <i>cont'd</i> )	A. II. Other ... ..  B. Other: I. Common pottery: a) All white, flat, rectangular, not figured or embossed b) Other ... ..  II. Other: a) All white, flat, rectangular, not figured or embossed b) Other ... ..	F 3.6% or 0.18 UA per m <sup>2</sup> , w.i.g., the duty not to exceed 7.2%, plus £0.0807 per m <sup>2</sup> or 9% w.i.g. S £0.1345 per m <sup>2</sup> or 15% w.i.g.  F £0.0807 per m <sup>2</sup> plus 3.6% S £0.1345 per m <sup>2</sup> F £0.0807 per m <sup>2</sup> or 9% w.i.g., plus 3.6% S £0.1345 per m <sup>2</sup> or 15% w.i.g.  F 3.6% or 0.12 UA per m <sup>2</sup> , w.i.g., the duty not to exceed 7.2%, plus £0.0807 per m <sup>2</sup> S £0.1345 per m <sup>2</sup> 3.6% or 0.12 UA per m <sup>2</sup> , w.i.g., the duty not to exceed 7.2%, plus £0.0807 per m <sup>2</sup> or 9% w.i.g. S £0.1345 per m <sup>2</sup> or 15% w.i.g.	M £0.0807 per m <sup>2</sup> or 9% w.i.g. E —  M £0.0807 per m <sup>2</sup> E —  M £0.0807 per m <sup>2</sup> or 9% w.i.g. E —  M £0.0807 per m <sup>2</sup> E —  M £0.0807 per m <sup>2</sup> or 9% w.i.g. E —	CI 3.6% or 0.18 UA per m <sup>2</sup> , w.i.g., the duty not to exceed 7.2% C2 —  CI 3.6% C2 —  CI 3.6% C2 —  CI 3.6% or 0.12 UA per m <sup>2</sup> , w.i.g., the duty not to exceed 7.2% C2 —  CI 3.6% or 0.12 UA per m <sup>2</sup> , w.i.g., the duty not to exceed 7.2% C2 —
69.09	Laboratory, chemical or industrial wares; troughs, tubs and similar receptacles of a kind used in agriculture; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods: A. Porcelain or china: I. Laboratory wares ... .. II. Other ... ..	F 15% S 10.8% S 10%	M 10.2% E —  M 6% E —	CI 4.8% C2 —  CI 4.8% C2 —

1	2	3	4	5
69.10	B. Other: I. Laboratory wares ... .. II. Other ... ..  Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	13.2% 9%  F 7.5% plus 4% or 2.40 UA per 100 kg gross, w.i.g. S 12.5%	M 10.2% E M 6% E  M 7.5% E	C1 3% C2 C1 3% C2  C1 4% or 2.40 UA per 100 kg gross, w.i.g. C2
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian): A. White or single-coloured: I. Articles designed for fixing to or setting in the wall ... II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: 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 III. Washstand utensils and kitchenware Cooking utensils and chamber pots ... .. IV. Other ... ..	F 7.5% plus 5.4% or 4.88 UA per 100 kg gross, w.i.g. S 12.5% F £0.7381 per 100 kg plus 5.4% or 4.88 UA per 100 kg gross, w.i.g. S £1.2302 per 100 kg	M 7.5% E  M £0.7381 per 100 kg E	C1 5.4% or 4.88 UA per 100 kg gross, w.i.g. C2 C1 5.4% or 4.88 UA per 100 kg gross, w.i.g. C2  C1 5.4% or 4.88 UA per 100 kg gross, w.i.g. C2 C1 5.4% or 4.88 UA per 100 kg gross, w.i.g. C2

1	2	3	4	5
69.11 (contd)	<p>B. Other:</p> <p>I. Articles designed for fixing to or setting in the wall ...</p> <p>II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following:</p> <p>Cups (including mugs and beakers)</p> <p>Saucers and plates</p> <p>Teapots and coffee pots</p> <p>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</p> <p>Cooking utensils and kitchenware</p> <p>Washstand utensils and chamber pots ...</p> <p>III. Washstand utensils and kitchenware ...</p> <p>IV. Other ...</p>	<p>F 7.5% plus 5.4% or 10 UA per 100 kg, w.i.g., 12.5%</p> <p>S £0-7381 per 100 kg, plus 5.4% or 10 UA per 100 kg, w.i.g.</p> <p>S £1-2302 per 100 kg</p>	<p>M 7.5%</p> <p>E —</p> <p>M £0-7381 per 100 kg</p> <p>E —</p>	<p>C1 5.4% or 10 UA per 100 kg, w.i.g.</p> <p>C2 —</p> <p>C1 5.4% or 10 UA per 100 kg, w.i.g.</p> <p>C2 —</p>
69.12	<p>Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:</p> <p>A. Common pottery:</p> <p>I. Fireproof non-vitrified earthenware cooking utensils ...</p> <p>II. Articles designed for fixing to or setting in the wall ...</p> <p>III. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following:</p> <p>Cups (including mugs and beakers)</p>	<p>F £0-7381 per 100 kg, plus 5.4% or 10 UA per 100 kg, w.i.g.</p> <p>S £5-3146 per 100 kg, plus 5.4% or 10 UA per 100 kg, w.i.g.</p> <p>S £8-8578 per 100 kg</p>	<p>M 8.4%</p> <p>E —</p> <p>M 7.5%</p> <p>E —</p> <p>M £0-7381 per 100 kg</p> <p>E —</p>	<p>C1 3%</p> <p>C2 —</p> <p>C1 3%</p> <p>C2 —</p> <p>C1 3%</p> <p>C2 —</p>

1	2	3	4	5
	<p>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.I. above, and kitchenware</p> <p>IV. Washstand utensils and chamber pots ... ..</p> <p>V. Other ... ..</p>	<p>F £0.7381 per 100 kg plus 3% S £1.2302 per 100 kg F £5.3146 per 100 kg plus 3% S £8.8578 per 100 kg</p> <p>11.3%</p> <p>F £0.7381 per 100 kg plus 3.8% S £1.2302 per 100 kg</p>	<p>M £0.7381 per 100 kg E —</p> <p>M £5.3146 per 100 kg E —</p> <p>M 7.5% E —</p> <p>M £0.7381 per 100 kg E —</p>	<p>3% —</p> <p>3% —</p> <p>3.8% —</p> <p>3.8% —</p>
	<p><b>B. Stoneware:</b></p> <p>I. Articles designed for fixing to or setting in the wall ...</p> <p>II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: 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 kitchenware</p> <p>III. Washstand utensils and chamber pots ... ..</p> <p>IV. Other ... ..</p>	<p>F £0.7381 per 100 kg plus 3.8% S £1.2302 per 100 kg</p> <p>F £5.3146 per 100 kg plus 3.8% S £8.8578 per 100 kg</p> <p>8.4% plus 4.2% or 5.44 UA per 100 kg gross, w.i.g. 14%</p>	<p>M £0.7381 per 100 kg E —</p> <p>M £5.3146 per 100 kg E —</p> <p>M 8.4% E —</p>	<p>3.8% —</p> <p>3.8% —</p> <p>4.2% or 5.44 UA per 100 kg gross, w.i.g. —</p>
	<p><b>C. Earthenware or fine pottery:</b></p> <p>I. White or single-coloured: a) Fireproof non-vitrified earthenware cooking utensils</p>			

1	2	3	4	5
69.12 ( <i>cont'd</i> )	<p>C. 1. b) Articles designed for fixing to or setting in the wall</p> <p>c) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: 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 C.1.a) above, and kitchenware</p> <p>d) Washstand utensils and chamber pots ...</p> <p>e) Other ...</p>	<p>F 7.5%, plus 4.2% or 5.44 UA per 100 kg gross, w.i.g. 12.5%</p> <p>S</p> <p>F £0.7381 per 100 kg, plus 4.2% or 5.44 UA per 100 kg gross, w.i.g.</p> <p>S £1.2302 per 100 kg</p>	<p>M 7.5% E</p> <p>M £0.7381 per 100 kg E</p>	<p>C1 4.2% or 5.44 UA per 100 kg gross, w.i.g. C2</p> <p>C1 4.2% or 5.44 UA per 100 kg gross, w.i.g. C2</p>
	<p>II. Other: a) Fireproof non-vitrified earthenware cooking utensils</p> <p>b) Articles designed for fixing to or setting in the wall</p> <p>c) Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: Cups (including mugs and beakers)</p>	<p>F £0.7381 per 100 kg, plus 4.2% or 5.44 UA per 100 kg gross, w.i.g.</p> <p>S £1.2302 per 100 kg</p> <p>F £5.3146 per 100 kg, plus 4.2% or 5.44 UA per 100 kg gross, w.i.g.</p> <p>S £8.8578 per 100 kg</p> <p>F 8.4%, plus 4.2% or 7.20 UA per 100 kg, w.i.g. 14%</p> <p>S 7.5%, plus 4.2% or 7.20 UA per 100 kg, w.i.g. 12.5%</p> <p>F £0.7381 per 100 kg, plus 4.2% or 7.20 UA per 100 kg, w.i.g.</p>	<p>M £0.7381 per 100 kg E</p> <p>M £5.3146 per 100 kg E</p> <p>M 8.4% E</p> <p>M 7.5% E</p> <p>M £0.7381 per 100 kg E</p>	<p>C1 4.2% or 5.44 UA per 100 kg gross, w.i.g. C2</p> <p>C1 4.2% or 5.44 UA per 100 kg gross, w.i.g. C2</p> <p>C1 4.2% or 7.20 UA per 100 kg, w.i.g. C2</p> <p>C1 4.2% or 7.20 UA per 100 kg, w.i.g. C2</p> <p>C1 4.2% or 7.20 UA per 100 kg, w.i.g. C2</p>



1	2	3	4	5
	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 C.II.a) above, and kitchenware d) Washstand utensils and chamber pots ... ..	S £1.2302 per 100 kg  F £0.7381 per 100 kg, plus 4.2% or 7.20 UA per 100 kg, w.i.g. S £1.2302 per 100 kg	M £0.7381 per 100 kg E —  M £5.3146 per 100 kg E —	C1 4.2% or 7.20 UA per 100 kg, w.i.g. C2 —  C1 4.2% or 7.20 UA per 100 kg, w.i.g. C2 —
	e) Other ... ..	F £5.3146 per 100 kg, plus 4.2% or 7.20 UA per 100 kg, w.i.g. S £8.8578 per 100 kg	M — E —	C1 — C2 —
	D. Other: I. Articles designed for fixing to or setting in the wall ... .. II. Articles designed for use primarily in the storage, preparation, serving or consumption of food or drink, the following: 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 kitchenware III. Washstand utensils and chamber pots ... .. IV. Other ... ..	F 14% S 12.5% F £0.7381 per 100 kg, plus 5.6% S £1.2302 per 100 kg	M 7.5% E — M £0.7381 per 100 kg E —	C1 5.6% C2 — C1 5.6% C2 —  C1 5.6% C2 — C1 5.6% C2 —
		F £0.7381 per 100 kg plus 5.6% S £1.2302 per 100 kg F £5.3146 per 100 kg plus 5.6% S £8.8578 per 100 kg	M £0.7381 per 100 kg E — M £5.3146 per 100 kg E —	C1 5.6% C2 — C1 5.6% C2 —

1	2	3	4	5
69.13	<b>Statuettes and other ornaments, and articles of personal adornment; articles of furniture:</b> A. Common pottery: I. Statuettes and other ornaments ... .. II. Other ... .. B. Porcelain or china: I. Statuettes and other ornaments ... .. II. Other ... .. C. Other: I. Statuettes and other ornaments ... .. II. Other ... ..	F £5.3146 per 100 kg plus 3.2% S £8.8578 per 100 kg 9.2% F £5.3146 per 100 kg net, plus 4.4% or 28 UA per 100 kg gross, w.i.g. S £8.8578 per 100 kg 6%, plus 4.4% or 28 UA per 100 kg gross, w.i.g. F 10% S £5.3146 per 100 kg net, plus 4% or 14 UA per 100 kg gross w.i.g. S £8.8578 per 100 kg 6%, plus 4% or 14 UA per 100 kg gross, w.i.g. S 10% F 12% S 10% S 9%	M £5.3146 per 100 kg E — M 6% E — M £5.3146 per 100 kg E — M 6% E — M £5.3146 per 100 kg E — M 6% E — M 6% E — M 6% E —	C1 3.2% C2 — C1 3.2% C2 — C1 4.4% or 28 UA per 100 kg gross, w.i.g. C2 — C1 4.4% or 28 UA per 100 kg gross, w.i.g. C2 — C1 4% or 14 UA per 100 kg gross, w.i.g. C2 — C1 4% or 14 UA per 100 kg gross, w.i.g. C2 — C1 6% C2 — C1 6% C2 — C1 6% C2 — C1 6% C2 —
69.14	<b>Other articles:</b> A. Porcelain or china ... .. B. Other... ..	F 12% S 10% S 9%	M 6% E — M 6% E —	C1 6% C2 — C1 3% C2 —

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, optically worked optical elements or other articles falling within Chapter 90;
  - (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97); or
  - (f) Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 98.
2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.
3. For the purposes of heading No. 70.20, the expression "wool" means:
  - (a) Mineral wools with a silica (SiO<sub>2</sub>) content not less than 60% by weight;
  - (b) Mineral wools with a silica (SiO<sub>2</sub>) content less than 60% but with an alkaline oxide (K<sub>2</sub>O and/or Na<sub>2</sub>O) content of more than 5% by weight or a boric oxide (B<sub>2</sub>O<sub>3</sub>) content of more than 2% by weight.
 Mineral wools which do not comply with the above specifications fall in heading No. 68.07.
4. For the purposes of this Schedule, the expression "glass" is to be taken to extend to fused quartz and fused silica.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
70.01	<b>Waste glass (cullet); glass in the mass (excluding optical glass):</b>					
	A. Waste glass (cullet)	3%	M E	3% —	—	
	B. Glass in the mass (excluding optical glass)	4.4%	M E	3% —	C1 C2 1.4% —	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes	7.6%	M E 6%	C1 C2 1.6%
70.03	Glass in balls, rods and tubes, unworked (not being optical glass): A. Balls ... .. B. Other ... ..	F 5.8% S 5% 11.8%	M E M E 3% 9%	C1 C2 C1 C2 2.8% 2.8%
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles: A. Wired ... .. B. Other ... ..	F 4.5%, plus 2% or 0.20 UA per 100 kg gross, w.i.g. S 7.5% plus 2% or 0.32 UA per 100 kg gross, w.i.g.	M E 4.5%	C1 C2 2% or 0.20 UA per 100 kg gross, w.i.g.
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	F 4.5%, plus 2.4% or 0.24 UA per 100 kg gross, w.i.g. S 7.5%	M E 4.5%	C1 C2 2.4% or 0.24 UA per 100 kg gross, w.i.g.
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	6.5%	M E 4.5%	C1 C2 2%
70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like	F 8% S 7.5%	M E 4.5%	C1 C2 3.2%
70.08	Safety glass consisting of toughened or laminated glass, shaped or not: A. In sizes and shapes ready for incorporation in motor vehicles ... B. Other ... ..	9% 9%	M E M E 6% 6%	C1 C2 C1 C2 7.8% 7% 3.6%



1	2	3	4	5
70.14 ( <i>cont'd</i> )	A. II. Other (for example, diffusers, ceiling lights, bowls, cups, lamp-shades, globes, tulip-shaped pieces)	9%	M, E 6%	C1 C2 3-6%
	B. Other:			
	I. Optical elements ... ..	16%	M E 12%	C1 C2 4%
	II. Other ... ..	10%	M E 6%	C1 C2 4%
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sunglasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like:			
	A. Clock and watch glasses ... ..	13-2%	M E 10-2%	C1 C2 9-6%
	B. Other... ..	F S 6% 5%	M E 3%	C1 C2 3%
70.16	Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multi-cellular glass in blocks, slabs, plates, panels and similar forms	F S 3% plus 1-6% or 0-64 UA per 100 kg gross, w.i.g. 5%	M E 3%	C1 C2 1-6% or 0-64 UA per 100 kg gross, w.i.g.
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules:			
	A. Laboratory, hygienic and pharmaceutical glassware:			
	I. Of fused silica or fused quartz ... ..	12-8%	M E 10-2%	C1 C2 2-6%
	II. Other ... ..	13-8%	M E 10-2%	C1 C2 3-6%
	B. Glass ampoules ... ..	13-8%	M E 10-2%	C1 C2 3-6%
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	15-6%	M E 12%	C1 C2 3-6%



1	2	3	4	5
<b>70.19</b> ( <i>contd.</i> )	<b>D. II. Other:</b> a) Fragments and chippings ... .. b) Other ... ..	F 4% S — F 7% S 5%	— M 3% E —	Cl 4% C2 — Cl 4% C2 —
<b>70.20</b>	<b>Glass fibre (including wool), yarns, fabrics, and articles made therefrom:</b> A. Non-textile fibre and articles made therefrom ... .. B. Textile fibre, yarns, fabrics, and articles made therefrom ... ..	F 11% S 10% F 11.2% S 10%	M 6% E — M 6% E —	Cl 4.4% C2 — Cl 5.2% C2 —
<b>70.21</b>	<b>Other articles of glass:</b> A. Face plates, cones or necks, being parts of glass envelopes for cathode ray tubes B. Other...	10.9% 9.4%	M 7.5% E — M 6% E —	Cl 3.4% C2 — Cl 3.4% C2 —

## 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

- Subject to Note 1. (a) to Section VI and except as provided below, all articles consisting wholly or partly:
  - Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.
- (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;
  - 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, lustrés);
  - (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 one hundred years (heading No. 99.06), other than pearls or precious or semi-precious stones.
4.
  - (a) The expression "pearls" is to be taken to include cultured pearls.
  - (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.
  - (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.
5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2% by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:
  - (a) An alloy containing 2% or more, by weight, of platinum is to be treated only as an alloy of platinum;
  - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2% by weight, of platinum, is to be treated only as an alloy of gold;
  - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.  
For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.
6. Except where the context otherwise requires, any reference in these Notes or elsewhere in 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. For the purposes of heading No. 71.12, the expression "articles of jewellery" means:
- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
- (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.
10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8. above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:
- (a) Wholly or partly of base metal, whether or not plated with precious metal; or
- (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.
11. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

## Additional Note

For the purposes of heading No. 71.11, the expression "Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal" means products fit only for the recovery of metal or for use in the manufacture of chemicals.

Heading No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)
1	2	3	4	5		
71.01	1. Pearls and precious and semi-precious stones Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)	—	—	—	—	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5	
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport): A. Unworked or simply sawn, cleaved or bruted: I. Piezo-electric quartz in the form of plates, bars or rods II. Other ... .. B. Other: I. For industrial uses: a) Articles of piezo-electric quartz: 1. Piezo-electric quartz in the form of plates, bars or rods 2. Other ... .. b) Other: 1. Diamonds drilled so as to be adapted for use in wire-drawing dies 2. Other ... .. II. For other uses	3% — 4-4% 1-4% 7-6% 1-6% —	M E — M E — M E — —	3% — 3% — 6% — —	— — 1-4% — 1-4% — 1-6% — 1-6% —
71.03	Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport): A. Unworked or simply sawn, cleaved or bruted: I. Piezo-electric quartz in the form of plates, bars or rods II. Other ... .. B. Other: I. For industrial uses: a) Piezo-electric quartz in the form of plates, bars or rods b) Other ... .. II. For other uses	3-4% 0-4% — 4-6% 1-6% — 0-8% —	M E — M E — — — — —	3% — 3% — — — — —	0-4% — 0-4% — 1-6% — 1-6% — 0-8% —

1	2	3	4	5
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	—	—	—
71.05	II. Precious metals and rolled precious metals, unwrought, unworked or semi-manufactured Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured:	—	—	—
	A. Unwrought:	—	—	—
	I. Silver bullion	—	—	—
	II. Other ...	3%	3%	—
	B. Bars, rods, wire and sections; plates, sheets and strips:	—	—	—
	I. Silver bullion	0.8%	—	0.8%
	II. Other ...	3.8%	3%	0.8%
	C. Tubes, pipes and hollow bars	4.4%	3%	1.4%
	D. Foil of a thickness, excluding any backing, not exceeding 0.15 mm	5.6%	3%	2.6%
	E. Powder, purls, spangles, cuttings and other forms	5%	3%	2%
71.06	Rolled silver, unworked or semi-manufactured:	—	—	—
	A. Unworked ...	5%	3%	2%
	B. Semi-manufactured	5.6%	3%	2.6%
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured:	—	—	—
	A. Unwrought:	—	—	—
	I. Gold bullion	—	—	—
	II. Other ...	3%	3%	—
	B. Bars, rods, wire and sections; plates, sheets and strips:	—	—	—
	I. Gold bullion	0.2%	—	0.2%

1	2	3	4	5		
	II. Other ... ..	3.2%	M E	3%	C1 C2	0.2%
	C. Tubes, pipes and hollow bars ... ..	3.8%	M E	3%	C1 C2	0.8%
	D. Foil of a thickness, excluding any backing, not exceeding 0.15 mm	6.2% 5%	F S	3%	C1 C2	3.2%
	E. Powder, purls, spangles, cuttings and other forms ... ..	5.5% 5%	F S	3%	C1 C2	2.2%
71.08	<b>Rolled gold on base metal or silver, unworked or semi-manufactured</b>	4.4%	M E	3%	C1 C2	1.4%
71.09	<b>Platinum and other metals of the platinum group, unwrought or semi-manufactured:</b>					
	A. Platinum and platinum alloys:					
	I. Unwrought, including platinum black ... ..	—		—		—
	II. Bars, rods, wire and sections; plates, sheets and strips:					
	a) Bars ... ..	0.4%	F	—	C1 C2	0.4%
	b) Other ... ..	3.4%	S	3%	C1 C2	0.4%
	III. Tubes, pipes and hollow bars ... ..	3.6%	M E	3%	C1 C2	0.6%
	IV. Foil of a thickness, excluding any backing, not exceeding 0.15 mm	4.6%	M E	3%	C1 C2	1.6%
	V. Powder, purls, spangles, cuttings and other forms:					
	a) Powder ... ..	1.8%	F	—	C1 C2	1.8%
	b) Other ... ..	4.5%	S	3%	C1 C2	1.8%
	B. Other metals of the platinum group and alloys thereof:					
	I. Unwrought:					
	a) Alloys ... ..	—	M E	—		—
	b) Other ... ..	3%	M E	3%		—

1	2	3	4	5
71.09 (contd)	B. II. Semi-manufactured: a) Bars and powder, of alloys ... .. b) Other ... ..	F S 0.8% 3.8%	— 3% —	C1 C2 C1 C2 0.8% 0.8% — —
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	4.4%	3% —	C1 C2 1.4% —
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal	—	—	—
71.12	III. Jewellery, goldsmiths' and silversmiths' wares and other articles Articles of jewellery and parts thereof, of precious metal or rolled precious metal: A. Of precious metal ... .. B. Of rolled precious metal ... ..	9.3% 11.1%	7.5% — 7.5% —	C1 C2 C1 C2 1.8% 3.6% — —
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12: A. Of precious metal ... .. B. Of rolled precious metal ... ..	12% 8%	9% — 6% —	C1 C2 C1 C2 3% 2% — —
71.14	Other articles of precious metal or rolled precious metal: A. Of precious metal ... .. B. Of rolled precious metal ... ..	9% 8.4%	6% — 6% —	C1 C2 C1 C2 3% 2.4% — —
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed): A. Articles consisting of, or incorporating, pearls: I. Necklaces, bracelets and other articles, of pearls, simply strung without fasteners or other accessories	7.5%	7.5% —	— —

1	2	3	4	5
II. Other:	a) Made 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	11.8%	M E 9% —	C1 C2 2.8% —
b) Other	...	10.3%	M E 7.5% —	C1 C2 2.8% —
B. Articles consisting of, or incorporating, precious or semi-precious stones (natural, synthetic or reconstructed):	I. Made wholly of natural precious or semi-precious stones:	9%	M E 9% —	—
a) Necklaces, bracelets and other articles of natural precious or semi-precious stones, simply strung without fasteners or other accessories:	1. Made wholly or partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones	7.5%	M E 7.5% —	—
2. Other	...	3%	—	3% —
b) Other:	1. Machinery and instrument parts:	7.5%	M E 4.5% —	C1 C2 3% —
1. Machinery and instrument parts:	aa) Bearings and parts of bearings prepared for mounting and setting	12%	M E 9% —	C1 C2 3% —
bb) Other	...	10.5%	M E 7.5% —	C1 C2 3% —
2. Other:	aa) Made wholly or partly of jade, onyx, lapis lazuli, agate, rose quartz, cornelian or other similar stones	2.8%	—	C1 C2 2.8% —
bb) Other	...	7%	M E 4.5% —	C1 C2 2.8% —
II. Other:	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	2.8%	—	C1 C2 2.8% —
b) Machinery and instrument parts made wholly of synthetic or reconstructed precious or semi-precious stones	...	7%	M E 4.5% —	C1 C2 2.8% —

1	2	3	4	5
<b>71.15</b> ( <i>contd.</i> )	B. II. c) Made partly of jade, onyx, lapis lazuli, agate, rose quartz, corneal or other similar stones; made partly of ivory, tortoise-shell, mother of pearl, amber or coral d) Other ... ..	11.8%  10.3%	M E  M E	C1 C2  C1 C2
<b>71.16</b>	<b>Imitation jewellery:</b>			
	A. Of base metal ... ..	14.7% 12.5%	M E	C1 C2
	B. Other ... ..	11.5%	M E	C1 C2

Chapter 72  
Coin

Note

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

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States""	(F) (S)	"Community"" "EFTA""	(M) (E)	"Non-associable CPA"" "Associable CPA""
1	2	3	4	5		
<b>72.01</b>	<b>Coin</b>	—	—	—	—	

\*See note preceding Chapter 1 in this Schedule.



**SECTION XV**  
**BASE METALS AND ARTICLES OF BASE METAL**

**Notes**

1. This Section does not cover:
  - (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13;
  - (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07);
  - (c) Headgear or parts thereof falling within heading No. 65.06 or 65.07;
  - (d) Umbrella frames and other goods of heading No. 66.03;
  - (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
  - (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
  - (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);
  - (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
  - (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 clock and watch springs (heading No. 91.11); and
  - (c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

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

Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.
3. Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74):
  - (a) An alloy of base metals containing more than 10% by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
  - (b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
  - (c) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
  - (d) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).
4. Unless the context otherwise requires, any reference in 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:

- Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal;
- 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
- A cermet of heading No. 81.04 is regarded as a single base metal.

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

**Additional Note**

*The classification of the goods of this Section shall not be affected by the application of a rough coating (for example, of grease, oil, tar, red lead or graphite) clearly intended to protect them from rust or other oxidation.*

**Chapter 73**

*Iron and Steel and Articles thereof*

**Notes**

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

(a) **Pig iron and cast iron** (heading No. 73.01):  
A ferrous product containing, by weight, 1.9% or more of carbon, and which may contain one or more of the following elements within the weight limits specified:  
less than 15% phosphorus,  
not more than 8% silicon,  
not more than 6% manganese,  
not more than 30% chromium,  
not more than 40% tungsten,  
and an aggregate of not more than 10% of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).  
However, the ferrous alloys known as "non-distorting tool steels", containing, by weight, 1.9% or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

(ECSC) *Molten pig iron shall be treated as solid pig iron.*

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

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

II. (ECSC) **Haematite pig iron and cast iron (foundry or steel-making iron)** (heading No. 73.01):

*A ferrous product which may contain, by weight, not more than 0.50% of phosphorus as well as silicon and manganese up to the maximum proportions specified in Note 1.(a).*

III. (ECSC) **Phosphoric iron (including ferro-phosphorus)** (heading No. 73.01):

*A ferrous product which may contain, by weight, more than 0.50% but less than 15% of phosphorus as well as silicon and manganese up to the maximum proportions specified in Note 1.(a).*

*Haematite pig iron and cast iron, and phosphoric iron may also contain, by weight, taken separately or together, not more than:*

- 0.2% nickel,  
0.2% chromium,  
0.3% copper,  
and 0.1% of each of the other alloy elements (for example, aluminium, titanium, vanadium, molybdenum, tungsten).  
Phosphoric iron containing, by weight, 15% or more of phosphorus falls within heading No. 28.55 (phosphides).
- (c) Ferro-alloys (heading No. 73.02):  
Alloys of iron (other than master alloys as defined in Note 1. to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together:  
more than 8% of silicon, or  
more than 30% of manganese, or  
more than 30% of chromium, or  
more than 40% of tungsten, or  
a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper),  
and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron.
- (d) Alloy steel (heading No. 73.15):  
Steel containing, by weight, one or more elements in the following proportions:  
more than 2% of manganese and silicon, taken together, or  
2.00% or more of manganese, or  
2.00% or more of silicon, or  
0.50% or more of nickel, or  
0.50% or more of chromium, or  
0.10% or more of molybdenum, or  
0.10% or more of vanadium, or  
0.30% or more of tungsten, or  
0.30% or more of cobalt, or  
0.30% or more of aluminium, or  
0.40% or more of copper, or  
0.10% or more of lead, or  
0.12% or more of phosphorus, or  
0.10% or more of sulphur, or  
0.20% or more of phosphorus and sulphur, taken together, or  
0.10% or more of other elements, taken separately.
- (e) High carbon steel (heading No. 73.15):  
Steel containing, by weight, not less than 0.6% of carbon and having a content, by weight, less than 0.04% of phosphorus and sulphur taken separately and less than 0.07% of these elements taken together.
- (f) Puddled bars and pilings (heading No. 73.06):  
Products for rolling, forging or re-melting obtained either:  
(i) By shingling balls of puddled iron to remove the slag arising during puddling, or  
(ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.
- (g) Ingots (heading No. 73.06):  
Products for rolling or forging obtained by casting into moulds.
- (ECSC) Molten steel shall be treated as steel of the corresponding kind in ingots.

- (h) Blooms and billets (heading No. 73.07):  
Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 mm<sup>2</sup> and of such dimensions that the thickness exceeds one quarter of the width.
- (ij) Slabs and sheet bars (including tinplate bars) (heading No. 73.07):  
Semi-finished products of rectangular section, of a thickness not less than 6 mm, of a width not less than 150 mm and of such dimensions that the thickness does not exceed one quarter of the width.
- (k) Coils for re-rolling (heading No. 73.08):  
Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 mm thick, of a width exceeding 500 mm and of a weight of not less than 500 kg per piece.
- (l) Universal plates (heading No. 73.09):  
Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 mm but not exceeding 100 mm, and of a width exceeding 150 mm but not exceeding 1,200 mm.
- (m) Hoop and strip (heading No. 73.12):  
Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.
- (n) Sheets and plates (heading No. 73.13):  
Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500 mm. (ECSC) Such products include the special category of "electrical sheets and plates" which under a current of 50 cps and a magnetic flux of 10,000 Gauss have a watt-loss per kg, calculated by the Epstein method, of:  
—2.1 watts or less, when their thickness does not exceed 0.2 mm;  
—3.6 watts or less, when their thickness is not less than 0.2 mm but less than 0.6 mm;  
—6 watts or less, when their thickness is not less than 0.6 mm but not greater than 1.5 mm.
- Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
- (ECSC) For the purposes of applying subheadings, sheets and plates corrugated by any process shall be treated as flat sheets and plates.
- (o) Wire (heading No. 73.14):  
Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 mm. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.
- (p) Bars and rods (including wire rod) (heading No. 73.10):  
Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.  
The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.
- (ECSC) "Wire rod" is a product of solid section obtained exclusively by hot rolling, and which is hot-coiled.  
The term also includes:
1. Products of round or square section of which the diameter or side does not exceed 13 mm;
  2. Products of any other section, which do not conform to the definition of hoop and strip in Note 1. (m) above, weighing not more than 1.330 kg per linear metre.

- (g) Hollow mining drill steel (heading No. 73.10):  
Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 mm but does not exceed 50 mm, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.
- (r) Angles, shapes and sections (heading No. 73.11):  
Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, ovals, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.
- (s) (ECSC) *Template (headings Nos. 73.12 and 73.13):  
Hoop and strip and sheets and plates coated with a layer of metal containing, by weight, 97% or more of tin, whether or not varnished.*
2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).
3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.
4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10.5 mm.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
73.01	<b>Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms:</b> A. Spiegeleisen (ECSC) ... ..	F £1.8894 per t or 4.8% w.i.g., plus 1.6% S £3.1490 per t or 8% w.i.g.	M £1.8894 per t or 4.8% w.i.g. E —	C1 1.6% C2 —		

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
<b>73.01</b> <i>(contd)</i>				
	<b>B. Haematite pig iron and cast iron (ECSC):</b>			
	I. Pig iron, smelted wholly with charcoal ... ..	1.6%	—	1.6%
	II. Pig iron produced in an electric furnace and containing, by weight, not more than 0.025% of phosphorus, not more than 0.02% of sulphur and not more than 2.5% of total carbon ... ..	1.6%	—	1.6%
	III. Other ... ..	£1.1808 per t or 4.8%, w.i.g., plus 1.6% or £1.9680 per t or 8%, w.i.g.	M £1.1808 per t or 4.8%, w.i.g. E —	1.6% —
	<b>C. Phosphoric pig iron and cast iron (ECSC):</b>			
	I. Pig iron, smelted wholly with charcoal ... ..	1.6%	—	1.6%
	II. Other ... ..	£1.1808 per t or 4.8%, w.i.g., plus 1.6% or £1.9680 per t or 8%, w.i.g.	M £1.1808 per t or 4.8%, w.i.g. E —	1.6% —
	<b>D. Other pig iron and cast iron:</b>			
	I. Containing, by weight, not less than 0.30% but not more than 1% of titanium and not less than 0.50% but not more than 1% of vanadium (ECSC):			
	a) Vanadium-titanium pig iron produced in an electric furnace ... ..	—	—	—
	b) Other ... ..	£1.1808 per t or 4.8%, w.i.g.	M £1.1808 per t or 4.8%, w.i.g. E —	— —
	II. Other (ECSC):			
	a) Pig iron, smelted wholly with charcoal ... ..	1.6%	—	1.6%
	b) Vanadium-titanium pig iron produced in an electric furnace ... ..	1.6%	—	1.6%
	c) Pig iron produced in an electric furnace and containing, by weight, more than 0.1% of cobalt but not more than 0.025% of phosphorus and not more than 0.02% of sulphur ... ..	1.6%	—	1.6%

1	2	3	4	5
d) Pig iron produced in an electric furnace and containing, by weight, not more than 0.025% of phosphorus, not more than 0.02% of sulphur and not more than 2.5% of total carbon	...	F S 1.6%	—	C1 C2 1.6%
e) Other:	...	F S	M £1.1808 per t or 4.8% w.i.g., plus —	C1 C2 1.6%
1. Forge and foundry	...	S £1.9680 per t or 8% w.i.g.	E	—
2. Other	...	F S £1.1808 per t or 4.8% w.i.g., plus £1.9680 per t or 8% w.i.g.	M £1.1808 per t or 4.8% w.i.g. —	C1 C2 1.6%
<b>73.02</b> <b>Ferro-alloys:</b> <b>A. Ferro-manganese:</b> I. Containing more than 2% by weight of carbon (high carbon ferro-manganese) (ECSC):	...	F S	—	C1 C2 1.6%
a) Containing less than 3% by weight of carbon	...	F S	—	C1 C2 1.6%
b) Other:	...	F S	M £1.8894 per t or 4.8% w.i.g., plus —	C1 C2 1.6%
1. Containing less than 65% by weight of manganese	...	F S	M £4.1334 per t or 4.8% w.i.g., plus —	C1 C2 1.6%
2. Other	...	F S	—	C1 C2 3.2%
II. Other	...	F S	—	C1 C2 3.2%





1	2	3	4	5	
	IV. Ferro-molybdenum; ferro-titanium containing not more than 2% by weight of carbon; ferro-tungsten; ferro-vanadium V. Other ... ..	11.8%  5.8% 5% —	M E  M E  —	9% — 3% —	C1 C2  C1 C2  —
73.03	Waste and scrap metal of iron or steel (ECSC) ... ..				
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel: A. Shot and angular grit ... .. B. Wire pellets ... ..	6.4% 16.6%  —	M E M E  —	4.8% 15%  —	C1 C2 C1 C2  —
73.05	Iron or steel powders; sponge iron or steel: A. Iron or steel powders: I. Sponge iron in the form of powder, containing, by weight, not less than 94% of total iron and not more than 0.2% of total carbon II. Other ... .. B. Sponge iron or steel (ECSC): I. Sponge iron in the form of cakes or briquettes, containing, by weight, not less than 94% of total iron and not more than 0.2% of total carbon II. Other ... ..	1.6% — 6.4%  1.2% — 6%  —	F S  M E  F S  M E  —	—  4.8% — — 4.8%  —	C1 C2  C1 C2  C1 C2  C1 C2  —
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel (ECSC): A. Puddled bars and pilings: I. Of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal II. Other ... ..	£1.8894 per t or 4.8%, w.i.g., plus 1.2% £3.1490 per t or 8%, w.i.g.  —	M E  M E  —	£1.8894 per t or 4.8%, w.i.g. — —	C1 C2  C1 C2  C1 C2  —

1	2	3	4	5
73.06 (contd)	B. Ingots, blocks, lumps and similar forms: I. Manufactured entirely from pig iron smelted wholly with charcoal  II. Waste and scrap in ingot form for smelting (including re-melting)  III. Other ... ..	F 1.2% S —  F 1.2% S —  F £1.5351 per t or 4.8% w.i.g., plus 1.2% S £2.5585 per t or 8% w.i.g.	—  —  M £1.5351 per t or 4.8% w.i.g. E —	C1 1.2% C2 —  C1 1.2% C2 —  C1 1.2% C2 —
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel: A. Blooms and billets: I. Rolled (ECSC) ... ..  II. Forged ... ..  B. Slabs and sheet bars (including tinplate bars): I. Rolled (ECSC) ... ..  II. Forged ... ..	F £1.8894 per t or 4.8% w.i.g., plus 1.6% S £3.1490 per t or 8% w.i.g.  F £1.8894 per t or 4.8% w.i.g., plus 2% S £3.1490 per t or 8% w.i.g.  F £1.8894 per t or 4.8% w.i.g., plus 1.6% S £3.1490 per t or 8% w.i.g.  F £1.8894 per t or 4.8% w.i.g., plus 2% S £3.1490 per t or 8% w.i.g.	M £1.8894 per t or 4.8% w.i.g. E —  M £1.8894 per t or 4.8% w.i.g. E —  M £1.8894 per t or 4.8% w.i.g. E —  M £1.8894 per t or 4.8% w.i.g. E —	C1 1.6% C2 —  C1 2% C2 —  C1 1.6% C2 —  C1 2% C2 —

1	2	3	4	5
	C. Pieces roughly shaped by forging ... ..	8.8%	M 7.2% E —	C1 1.6% C2 —
73.08	<b>Iron or steel coils for re-rolling:</b> A. Less than 1.50 m in width, intended for re-rolling (ECSC) ...	F £2.9526 per t or 4.8%, w.i.g., plus 2% S £4.9210 per t or 8% w.i.g.	M £2.9526 per t or 4.8%, w.i.g. E —	C1 2% C2 —
	B. Other (ECSC) ... ..	F £2.9526 per t or 4.8%, w.i.g., plus 2.4% S £4.9210 per t or 8% w.i.g.	M £2.9526 per t or 4.8%, w.i.g. E —	C1 2.4% C2 —
73.09	<b>Universal plates of iron or steel (ECSC)</b> ... ..	F £2.2437 per t or 4.8%, w.i.g., plus 2.4% S £3.7395 per t or 8% w.i.g.	M £2.2437 per t or 4.8%, w.i.g. E —	C1 2.4% C2 —
73.10	<b>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. Not further worked than hot-rolled or extruded: I. Wire rod (ECSC) ... .. II. Bars and rods (ECSC): 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 mm in length, 152 mm in width and 32 mm in thickness, and containing, by weight, not more than 0.03% of sulphur and not more than 0.025% of phosphorus	F £2.1258 per t or 4.8%, w.i.g., plus 2.8% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8%, w.i.g. E —	C1 2.8% C2 —
		F 2.4% S —	—	C1 2.4% C2 —
		F 2.4% S —	—	C1 2.4% C2 —

1	2	3	4	5
73.10 (contd)	A. If. c) Other bars and rods ... ..	F £2.1258 per t or 4.8% w.i.g., plus 2.4% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 2.4% C2 —
	III. Hollow mining drill steel (ECSC) ... ..	F £2.1258 per t or 4.8% w.i.g., plus 2% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 2% C2 —
	B. Not further worked than forged ... ..	F £2.1258 per t or 4.8% w.i.g., plus 2.8% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 2.8% C2 —
	C. Not further worked than cold-formed or cold-finished: I. Bars and rods of wrought iron produced by puddling with charcoal from pig iron smelted wholly with charcoal II. Bright steel bars ... ..	F — S 2.8% F £3.3069 per t or 4.8% w.i.g., plus 2.8% S £5.5115 per t or 8% w.i.g.	M — E — M £3.3069 per t or 4.8% w.i.g. E —	C1 2.8% C2 — C1 2.8% C2 —
	III. Other bars and rods; hollow mining drill steel ... ..	F £2.1258 per t or 4.8% w.i.g., plus 2.8% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 2.8% C2 —
	D. Clad or surface-worked (for example, polished, coated): I. Not further worked than clad: a) Hot-rolled or extruded (ECSC) ... ..	F £2.1258 per t or 4.8% w.i.g., plus 2% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 2% C2 —

1	2	3	4	5
I	b) Cold-formed or cold-finished ... ..	F £2.1258 per t or 4.8%, w.i.g., plus 2.8% S £3.5430 per t or 8%, w.i.g.	M £2.1258 per t or 4.8%, w.i.g. E —	C1 C2 2.8% —
	II. Other:			
	a) Bright steel bars ... ..	F £3.3069 per t or 4.8%, w.i.g., plus 2.8% S £5.5115 per t or 8%, w.i.g.	M £3.3069 per t or 4.8%, w.i.g. E —	C1 C2 2.8% —
	b) Other ... ..	F £2.1258 per t or 4.8%, w.i.g., plus 2.8% S £3.5430 per t or 8%, w.i.g.	M £2.1258 per t or 4.8%, w.i.g. E —	C1 C2 2.8% —
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements:			
	A. Angles, shapes and sections:			
	I. Not further worked than hot-rolled or extruded (ECSC):			
	a) Drilled, punched or otherwise fabricated ... ..	F £3.5430 per t or 4.8%, w.i.g., plus 2.4% S £5.9050 per t or 8%, w.i.g.	M £3.5430 per t or 4.8%, w.i.g. E —	C1 C2 2.4% —
	b) Other ... ..	F £2.1258 per t or 4.8%, w.i.g., plus 2.4% S £3.5430 per t or 8%, w.i.g.	M £2.1258 per t or 4.8%, w.i.g. E —	C1 C2 2.4% —
	II. Not further worked than forged:			
	a) Drilled, punched or otherwise fabricated ... ..	F £3.5430 per t or 4.8%, w.i.g., plus 2.8% S £5.9050 per t or 8%, w.i.g.	M £3.5430 per t or 4.8%, w.i.g. E —	C1 C2 2.8% —

1	2	3	4	5
73.11 (contd)	<p>A. II. b) Other ... ..</p> <p>III. Not further worked than cold-formed or cold-finished:  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 mm but not further manufactured  b) Other angles, shapes and sections:  1. Drilled, punched or otherwise fabricated ... ..</p> <p>2. Other ... ..</p> <p>IV. Clad or surface-worked (for example, polished, coated):  a) Not further worked than clad:  1. Hot-rolled or extruded (ECSC):  aa) Drilled, punched or otherwise fabricated ... ..  bb) Other ... ..</p> <p>2. Cold-formed or cold-finished:  aa) Drilled, punched or otherwise fabricated ... ..</p>	<p>F £2.1258 per t or 4.8%, w.i.g., plus 2.8%</p> <p>S £3.5430 per t or 8%, w.i.g.</p> <p>7%</p> <p>F £3.5430 per t or 4.8%, w.i.g., plus 2.8%</p> <p>S £5.9050 per t or 8%, w.i.g.</p> <p>F £2.1258 per t or 4.8%, w.i.g., plus 2.8%</p> <p>S £3.5430 per t or 8%, w.i.g.</p> <p>F £3.5430 per t or 4.8%, w.i.g., plus 2%</p> <p>S £5.9050 per t or 8%, w.i.g.</p> <p>F £2.1258 per t or 4.8%, w.i.g., plus 2%</p> <p>S £3.5430 per t or 8%, w.i.g.</p> <p>F £3.5430 per t or 4.8%, w.i.g., plus 2.8%</p> <p>S £5.9050 per t or 8%, w.i.g.</p>	<p>M £2.1258 per t or 4.8%, w.i.g.</p> <p>E —</p> <p>M 4.8%</p> <p>E —</p> <p>M £3.5430 per t or 4.8%, w.i.g.</p> <p>E —</p> <p>M £2.1258 per t or 4.8%, w.i.g.</p> <p>E —</p> <p>M £3.5430 per t or 4.8%, w.i.g.</p> <p>E —</p> <p>M £2.1258 per t or 4.8%, w.i.g.</p> <p>E —</p> <p>M £3.5430 per t or 4.8%, w.i.g.</p> <p>E —</p>	<p>C1 2.8%</p> <p>C2 —</p> <p>C1 2.8%</p> <p>C2 —</p> <p>C1 2.8%</p> <p>C2 —</p> <p>C1 2.8%</p> <p>C2 —</p> <p>C1 2%</p> <p>C2 —</p> <p>C1 2%</p> <p>C2 —</p> <p>C1 2.8%</p> <p>C2 —</p>

1	2	3	4	5
	bb) Other ... ..	F £2.1258 per t or 4.8% w.i.g., plus 2.8% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
	b) Other:			
	1. Drilled, punched or otherwise fabricated	F £3.5430 per t or 4.8% w.i.g., plus 2.8% S £5.9050 per t or 8% w.i.g.	M £3.5430 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
	2. Other	F £2.1258 per t or 4.8% w.i.g., plus 2.8% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
	B. Sheet piling (ECSC)	F £2.1258 per t or 4.8% w.i.g., plus 2.4% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 C2 2.4% —
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled: A. Not further worked than hot-rolled (ECSC): I. Bandsaw strip, 267 mm wide and over and from 1.6 mm to 2.5 mm in thickness	F 3.2% S —	—	C1 C2 3.2% —
	II. Other hoop and strip:			
	a) 3 mm or more in thickness	F £2.2437 per t or 4.8% w.i.g., plus 3.2% S £3.7395 per t or 8% w.i.g.	M £2.2437 per t or 4.8% w.i.g. E —	C1 C2 3.2% —
	b) Other	F £2.1258 per t or 4.8% w.i.g., plus 3.2% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 C2 3.2% —





1	2	3	4	5
	b) Other ... ..	F £3-3069 per t or 4.8% w.i.g., plus 3.2% S £5-5115 per t or 8% w.i.g.	M £3-3069 per t or 4.8% w.i.g. E —	C1 C2 3.2% —
	III. Tinned:			
	a) Tinplate (ECSC) ... ..	F £3-3069 per t or 4.8% w.i.g., plus 2.8% S £5-5115 per t or 8% w.i.g.	M £3-3069 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
	b) Other:			
	1. 3 mm or more in thickness ... ..	F £2-2437 per t or 4.8% w.i.g., plus 3.2% S £3-7395 per t or 8% w.i.g.	M £2-2437 per t or 4.8% w.i.g. E —	C1 C2 3.2% —
	2. Other ... ..	F £3-3069 per t or 4.8% w.i.g., plus 3.2% S £5-5115 per t or 8% w.i.g.	M £3-3069 per t or 4.8% w.i.g. E —	C1 C2 3.2% —
	IV. Zinc-coated or lead-coated:			
	a) 3 mm or more in thickness ... ..	F £2-2437 per t or 4.8% w.i.g., plus 3.2% S £3-7395 per t or 8% w.i.g.	M £2-2437 per t or 4.8% w.i.g. E —	C1 C2 3.2% —
	b) Other ... ..	F £3-3069 per t or 4.8% w.i.g., plus 3.2% S £5-5115 per t or 8% w.i.g.	M £3-3069 per t or 4.8% w.i.g. E —	C1 C2 3.2% —

1	2	3	4	5
73.12 ( <i>cont'd</i> )	<p><b>C. V. Other (for example, copper-plated, artificially oxidised, lacquered, nickel-plated, varnished, clad, parkerised, printed):</b></p> <p>a) Not further worked than clad:</p> <p>Hot-rolled (ECSC):</p> <p>aa) 3 mm or more in thickness ... ..</p> <p>bb) Other ... ..</p> <p>2. Cold-rolled:</p> <p>aa) 3 mm or more in thickness ... ..</p> <p>bb) Other ... ..</p> <p>b) Other:</p> <p>1. 3 mm or more in thickness ... ..</p> <p>2. Other ... ..</p>	<p>F £2-2437 per t or 4.8%, w.i.g., plus 2.8%</p> <p>S £3-7395 per t or 8%, w.i.g.</p> <p>F £3-3069 per t or 4.8%, w.i.g., plus 2.8%</p> <p>S £5-5115 per t or 8%, w.i.g.</p> <p>F £2-2437 per t or 4.8%, w.i.g., plus 3.2%</p> <p>S £3-7395 per t or 8%, w.i.g.</p> <p>F £3-3069 per t or 4.8%, w.i.g., plus 3.2%</p> <p>S £5-5115 per t or 8%, w.i.g.</p> <p>F £2-2437 per t or 4.8%, w.i.g., plus 3.2%</p> <p>S £3-7395 per t or 8%, w.i.g.</p> <p>F £3-3069 per t or 4.8%, w.i.g., plus 3.2%</p> <p>S £5-5115 per t or 8%, w.i.g.</p>	<p>M £2-2437 per t or 4.8%, w.i.g.</p> <p>E —</p> <p>M £3-3069 per t or 4.8%, w.i.g.</p> <p>E —</p> <p>M £2-2437 per t or 4.8%, w.i.g.</p> <p>E —</p> <p>M £3-3069 per t or 4.8%, w.i.g.</p> <p>E —</p> <p>M £2-2437 per t or 4.8%, w.i.g.</p> <p>E —</p> <p>M £3-3069 per t or 4.8%, w.i.g.</p> <p>E —</p>	<p>2.8% —</p> <p>2.8% —</p> <p>3.2% —</p> <p>3.2% —</p> <p>3.2% —</p> <p>3.2% —</p>

1	2	3	4	5
D.	Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed):			
I.	3 mm or more in thickness	F £2-2437 per t or 4.8%, w.i.g., plus 3.2% S £3-7395 per t or 8%, w.i.g.	M £2-2437 per t or 4.8%, w.i.g. E —	C1 3.2% C2 —
II.	Other:			
a)	Plated, coated or clad, or cold-rolled	F £3-3069 per t or 4.8%, w.i.g., plus 3.2% S £5-5115 per t or 8%, w.i.g.	M £3-3069 per t or 4.8%, w.i.g. E —	C1 3.2% C2 —
b)	Other	F £2-1258 per t or 4.8%, w.i.g., plus 3.2% S £3-5430 per t or 8%, w.i.g.	M £2-1258 per t or 4.8%, w.i.g. E —	C1 3.2% C2 —
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled:			
A.	"Electrical" sheets and plates:			
I.	With a watt-loss, regardless of thickness, of 0.75 watt or less (ECSC):			
a)	Not plated, coated or clad	F £2-9526 per t or 4.8%, w.i.g., plus 2.4% S £4-9210 per t or 8%, w.i.g.	M £2-9526 per t or 4.8%, w.i.g. E —	C1 2.4% C2 —
b)	Other	F £3-4248 per t or 4.8%, w.i.g., plus 2.4% S £5-7080 per t or 8%, w.i.g.	M £3-4248 per t or 4.8%, w.i.g. E —	C1 2.4% C2 —
II.	Other (ECSC):			
a)	Not plated, coated or clad	F £2-9526 per t or 4.8%, w.i.g., plus 2.8% S £4-9210 per t or 8%, w.i.g.	M £2-9526 per t or 4.8%, w.i.g. E —	C1 2.8% C2 —

1	2	3	4	5
73.13 (cont'd)	A. II. b) Other ... ..	F £3.4248 per t or 4.8% w.i.g., plus 2.8% S £5.7080 per t or 8% w.i.g.	M £3.4248 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
	B. Other sheets and plates: I. Not further worked than hot-rolled, of a thickness of: a) 2 mm or more (ECSC): 1. 3 mm or more ... ..	F £2.2437 per t or 4.8% w.i.g., plus 2.8% S £3.7395 per t or 8% w.i.g.	M £2.2437 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
	2. Other ... ..	F £2.9526 per t or 4.8% w.i.g., plus 2.8% S £4.9210 per t or 8% w.i.g.	M £2.9526 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
	b) Less than 2 mm (ECSC) ... ..	F £2.9526 per t or 4.8% w.i.g., plus 2.4% S £4.9210 per t or 8% w.i.g.	M £2.9526 per t or 4.8% w.i.g. E —	C1 C2 2.4% —
	II. Not further worked than cold-rolled, of a thickness of: a) 3 mm or more ... ..	F £2.2437 per t or 4.8% w.i.g., plus 2.8% S £3.7395 per t or 8% w.i.g.	M £2.2437 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
	b) More than 1 mm but less than 3 mm (ECSC) ... ..	F £2.9526 per t or 4.8% w.i.g., plus 2.4% S £4.9210 per t or 8% w.i.g.	M £2.9526 per t or 4.8% w.i.g. E —	C1 C2 2.4% —
	c) 1 mm or less (ECSC) ... ..	F £2.9526 per t or 4.8% w.i.g., plus 3.2% S £4.9210 per t or 8% w.i.g.	M £2.9526 per t or 4.8% w.i.g. E —	C1 C2 3.2% —

1	2	3	4	5
	III. Not further worked than burnished, polished or glazed (FCSC):			
	a) 3 mm or more in thickness	F £2-2437 per t or 4-8% w.i.g., plus 2-8%	M £2-2437 per t or 4-8% w.i.g.	CI C2 2-8%
	b) Other	S £3-7395 per t or 8% w.i.g. F £2-9526 per t or 4-8% w.i.g., plus 2-8%	M £2-9526 per t or 4-8% w.i.g.	CI C2 2-8%
	IV. Clad, coated or otherwise surface-treated:			
	a) Silvered, gilded, platinum-plated or enamelled:			
	1. 3 mm or more in thickness	F £2-2437 per t or 4-8% w.i.g., plus 2-8%	M £2-2437 per t or 4-8% w.i.g.	CI C2 2-8%
	2. Other	S £3-7395 per t or 8% w.i.g. F £3-4248 per t or 4-8% w.i.g., plus 2-8%	M £3-4248 per t or 4-8% w.i.g.	CI C2 2-8%
	b) Tinned:			
	1. Template (FCSC):			
	1. 3 mm or more in thickness	F £3-4248 per t or 4-8% w.i.g., plus 2-8%	M £3-4248 per t or 4-8% w.i.g.	CI C2 2-8%
	2. Other (ECSC):			
	aa) 3 mm or more in thickness	S £5-7080 per t or 8% w.i.g. F £2-2437 per t or 4-8% w.i.g., plus 2-8%	M £2-2437 per t or 4-8% w.i.g.	CI C2 2-8%
	bb) Other	S £3-7395 per t or 8% w.i.g. F £3-4248 per t or 4-8% w.i.g., plus 2-8%	M £3-4248 per t or 4-8% w.i.g.	CI C2 2-8%

1	2	3	4	5
73.13 ( <i>cont'd</i> )	B. IV. c) Zinc-coated or lead-coated (ECSC): 1. 3 mm or more in thickness ... .. 2. Other ... ..  d) Other (for example, copper-plated, artificially oxidised, lacquered, nickel-plated, varnished, clad, parkerised, printed) (ECSC): 1. 3 mm or more in thickness ... .. 2. Other ... ..  V. Otherwise shaped or worked: a) Cut into shapes other than rectangular shapes, but not further worked:  1. Silvered, gilded, platinum-plated or enamelled: aa) 3 mm or more in thickness ... ..  bb) Other ... ..	F £2-2437 per t or 4-8%, w.i.g., plus 3-2% S £3-7395 per t or 8%, w.i.g. F £3-4248 per t or 4-8%, w.i.g., plus 3-2% S £5-7080 per t or 8%, w.i.g.  F £2-2437 per t or 4-8%, w.i.g., plus 2-8% S £3-7395 per t or 8%, w.i.g. F £3-4248 per t or 4-8%, w.i.g., plus 2-8% S £5-7080 per t or 8%, w.i.g.	M £2-2437 per t or 4-8%, w.i.g. E — M £3-4248 per t or 4-8%, w.i.g. E —  M £2-2437 per t or 4-8%, w.i.g. E — M £3-4248 per t or 4-8%, w.i.g. E —  M £2-2437 per t or 4-8%, w.i.g. E — M £3-4248 per t or 4-8%, w.i.g. E —	CI C2 3-2%  CI C2 3-2%  CI C2 2-8%  CI C2 2-8%  CI C2 2-8%  CI C2 2-8%

1	2	3	4	5
	2. Other (ECSC):			
	aa) 3 mm or more in thickness	F £2.2437 per t or 4.8% w.i.g., plus 2.8% S £3.7395 per t or 8% w.i.g.	M £2.2437 per t or 4.8% w.i.g. E —	Cl C2 2.8% —
	bb) Other:			
	11. Plated, coated or clad	F £3.4248 per t or 4.8% w.i.g., plus 2.8% S £5.7080 per t or 8% w.i.g.	M £3.4248 per t or 4.8% w.i.g. E —	Cl C2 2.8% —
	22. Other	F £2.9526 per t or 4.8% w.i.g., plus 2.8% S £4.9210 per t or 8% w.i.g.	M £2.9526 per t or 4.8% w.i.g. E —	Cl C2 2.8% —
	b) Other, excluding sheets and plates shaped by rolling:			
	1. 3 mm or more in thickness	F £2.2437 per t or 4.8% w.i.g., plus 2.8% S £3.7395 per t or 8% w.i.g.	M £2.2437 per t or 4.8% w.i.g. E —	Cl C2 2.8% —
	2. Other:			
	aa) Plated, coated or clad	F £3.4248 per t or 4.8% w.i.g., plus 2.8% S £5.7080 per t or 8% w.i.g.	M £3.4248 per t or 4.8% w.i.g. E —	Cl C2 2.8% —
	bb) Other	F £2.9526 per t or 4.8% w.i.g., plus 2.8% S £4.9210 per t or 8% w.i.g.	M £2.9526 per t or 4.8% w.i.g. E —	Cl C2 2.8% —
	73.14 Iron or steel wire, whether or not coated, but not insulated	18.2%	M 15% E —	Cl C2 3.2% —

1	2	3	4	5
73.15	<b>Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14:</b> <b>A. High carbon steel:</b> 1. Ingots, blooms, billets, slabs and sheet bars: a) Forged: 1. Ingots, blocks, lumps and similar forms ... 2. Blooms, billets, slabs and sheet bars ... b) Other: 1. Ingots (ECSC) ... 2. Blooms, billets, slabs and sheet bars (ECSC) ...	F £1-5351 per t or 4·8%, w.i.g., plus 1·8% S £2-5585 per t or 8%, w.i.g. F £1-8894 per t or 4·8%, w.i.g., plus 1·8% S £3-1490 per t or 8%, w.i.g. F £1-5351 per t or 4·8%, w.i.g., plus 1·2% S £2-5585 per t or 8%, w.i.g. F £1-8894 per t or 4·8%, w.i.g., plus 1·6% S £3-1490 per t or 8%, w.i.g. F £2-9526 per t or 4·8%, w.i.g., plus 2% S £4-9210 per t or 8%, w.i.g. F £2-2437 per t or 4·8%, w.i.g., plus 2·4% S £3-7395 per t or 8%, w.i.g.	M £1-5351 per t or 4·8%, w.i.g. E — M £1-8894 per t or 4·8%, w.i.g. E — M £1-5351 per t or 4·8%, w.i.g. E — M £1-8894 per t or 4·8%, w.i.g. E — M 7·2% E — M £2-9526 per t or 4·8%, w.i.g. E — M £2-2437 per t or 4·8%, w.i.g. E —	C1 1·8% C2 — C1 1·8% C2 — C1 1·2% C2 — C1 1·6% C2 — C1 1·6% C2 2% C1 2·4% C2 —
	II. Pieces roughly shaped by forging ... III. Coils for re-rolling (ECSC) ... IV. Universal plates (ECSC) ...			



1	2	3	4	5
V. Bars and rods (including wire rod) and hollow mining drill steel; angles, shapes and sections: a) Not further worked than forged: 1. Angles, shapes and sections, drilled, punched or otherwise fabricated  2. Other ... ..	F £3-5430 per t or 4-8% w.i.g., plus 3-2% S £5-9050 per t or 8% w.i.g.  F £2-1258 per t or 4-8% w.i.g., plus 3-2% S £3-5430 per t or 8% w.i.g.	M £3-5430 per t or 4-8% w.i.g. E —  M £2-1258 per t or 4-8% w.i.g. E —	C1 C2  C1 C2	3-2% —  3-2% —
b) Not further worked than hot-rolled or extruded: 1. Wire rod (ECSC) ... ..  2. Other (ECSC): aa) Angles, shapes and sections, drilled, punched or otherwise fabricated  bb) Other ... ..	F £2-1258 per t or 4-8% w.i.g., plus 2-8% S £3-5430 per t or 8% w.i.g.  F £3-5430 per t or 4-8% w.i.g., plus 2-4% S £5-9050 per t or 8% w.i.g. F £2-1258 per t or 4-8% w.i.g., plus 2-4% S £3-5430 per t or 8% w.i.g.	M £2-1258 per t or 4-8% w.i.g. E —  M £3-5430 per t or 4-8% w.i.g. E —  M £2-1258 per t or 4-8% w.i.g. E —	C1 C2  C1 C2  C1 C2	2-8% —  2-4% —  2-4% —
c) Not further worked than cold-formed or cold-finished: 1. Bright steel bars ... ..	F £3-3069 per t or 4-8% w.i.g., plus 3-2% S £5-5115 per t or 8% w.i.g.	M £3-3069 per t or 4-8% w.i.g. E —	C1 C2	3-2% —

1	2	3	4	5
73.15 (cont'd)	<p>A. V. c) 2. Angles, shapes and sections, drilled, punched or otherwise fabricated</p> <p>3. Other ... ..</p> <p>d) Clad or surface-worked (for example, polished, coated):</p> <p>1. Not further worked than clad:</p> <p>aa) Hot-rolled or extruded (ECSC):</p> <p>11. Angles, shapes and sections, drilled, punched or otherwise fabricated</p> <p>22. Other ... ..</p>	<p>F £3-5430 per t or 4.8% w.i.g., plus 3.2%</p> <p>S £5-9050 per t or 8% w.i.g.</p> <p>F £2-1258 per t or 4.8% w.i.g., plus 3.2%</p> <p>S £3-5430 per t or 8% w.i.g.</p>	<p>M £3-5430 per t or 4.8% w.i.g.</p> <p>E</p> <p>M £2-1258 per t or 4.8% w.i.g.</p> <p>E</p>	<p>CI 3.2%</p> <p>C2</p> <p>CI 3.2%</p> <p>C2</p>
	<p>1. Not further worked than clad:</p> <p>aa) Hot-rolled or extruded (ECSC):</p> <p>11. Angles, shapes and sections, drilled, punched or otherwise fabricated</p> <p>22. Other ... ..</p>	<p>F £3-5430 per t or 4.8% w.i.g., plus 2%</p> <p>S £5-9050 per t or 8% w.i.g.</p> <p>F £2-1258 per t or 4.8% w.i.g., plus 2%</p> <p>S £3-5430 per t or 8% w.i.g.</p>	<p>M £3-5430 per t or 4.8% w.i.g.</p> <p>E</p> <p>M £2-1258 per t or 4.8% w.i.g.</p> <p>E</p>	<p>CI 2%</p> <p>C2</p> <p>CI 2%</p> <p>C2</p>
	<p>bb) Cold-formed or cold-finished:</p> <p>11. Angles, shapes and sections, drilled, punched or otherwise fabricated</p> <p>22. Other ... ..</p>	<p>F £3-5430 per t or 4.8% w.i.g., plus 2.8%</p> <p>S £5-9050 per t or 8% w.i.g.</p> <p>F £2-1258 per t or 4.8% w.i.g., plus 2.8%</p> <p>S £3-5430 per t or 8% w.i.g.</p>	<p>M £3-5430 per t or 4.8% w.i.g.</p> <p>E</p> <p>M £2-1258 per t or 4.8% w.i.g.</p> <p>E</p>	<p>CI 2.8%</p> <p>C2</p> <p>CI 2.8%</p> <p>C2</p>

1	2	3	4	5
	2. Other:			
	aa) Bright steel bars ... ..	F £3·3069 per t or 4·8% w.i.g., plus 3·2% S £5·5115 per t or 8% w.i.g.	M £3·3069 per t or 4·8% w.i.g. E —	C1 3·2% C2 —
	bb) Angles, shapes and sections, drilled, punched or otherwise fabricated	F £3·5430 per t or 4·8% w.i.g., plus 3·2% S £5·9050 per t or 8% w.i.g.	M £3·5430 per t or 4·8% w.i.g. E —	C1 3·2% C2 —
	cc) Other ... ..	F £2·1258 per t or 4·8% w.i.g., plus 3·2% S £3·5430 per t or 8% w.i.g.	M £2·1258 per t or 4·8% w.i.g. E —	C1 3·2% C2 —
	VI. Hoop and strip:			
	a) Not further worked than hot-rolled (ECSC):			
	1. Bandsaw strip 267 mm wide and over and from 1·6 mm to 2·5 mm in thickness	F 2·8% S —	—	C1 2·8% C2 —
	2. Other:			
	aa) 3 mm or more in thickness ... ..	F £2·2437 per t or 4·8% w.i.g., plus 2·8% S £3·7395 per t or 8% w.i.g.	M £2·2437 per t or 4·8% w.i.g. E —	C1 2·8% C2 —
	bb) Other ... ..	F £2·1258 per t or 4·8% w.i.g., plus 2·8% S £3·5430 per t or 8% w.i.g.	M £2·1258 per t or 4·8% w.i.g. E —	C1 2·8% C2 —
	b) Not further worked than cold-rolled:			
	1. Bandsaw strip 267 mm wide and over and from 1·6 mm to 2·5 mm in thickness	F 3·2% S —	—	C1 3·2% C2 —
	2. Other:			
	aa) 3 mm or more in thickness ... ..	F £2·2437 per t or 4·8% w.i.g., plus 3·2% S £3·7395 per t or 8% w.i.g.	M £2·2437 per t or 4·8% w.i.g. E —	C1 3·2% C2 —

1	2	3	4	5
<b>73.15</b> <i>(contd)</i>	A. VI. b) 2. bb) Other ...	F £3-3069 per t or 4.8%, w.i.g., plus 3.2% S £5-5115 per t or 8%, w.i.g.	M £3-3069 per t or 4.8%, w.i.g. E —	Cl C2 3.2% —
	c) Clad, coated or otherwise surface-treated: 1. Not further worked than clad: aa) Hot-rolled (ECSC): 11. 3 mm or more in thickness ...	F £2-2437 per t or 4.8%, w.i.g., plus 2.8% S £3-7395 per t or 8%, w.i.g.	M £2-2437 per t or 4.8%, w.i.g. E —	Cl C2 2.8% —
	22. Other ...	F £3-3069 per t or 4.8%, w.i.g., plus 2.8% S £5-5115 per t or 8%, w.i.g.	M £3-3069 per t or 4.8%, w.i.g. E —	Cl C2 2.8% —
	bb) Cold-rolled: 11. 3 mm or more in thickness ...	F £2-2437 per t or 4.8%, w.i.g., plus 3.2% S £3-7395 per t or 8%, w.i.g.	M £2-2437 per t or 4.8%, w.i.g. E —	Cl C2 3.2% —
	22. Other ...	F £3-3069 per t or 4.8%, w.i.g., plus 3.2% S £5-5115 per t or 8%, w.i.g.	M £3-3069 per t or 4.8%, w.i.g. E —	Cl C2 3.2% —
	2. Other: aa) 3 mm or more in thickness ...	F £2-2437 per t or 4.8%, w.i.g., plus 3.2% S £3-7395 per t or 8%, w.i.g.	M £2-2437 per t or 4.8%, w.i.g. E —	Cl C2 3.2% —
	bb) Other ...	F £3-3069 per t or 4.8%, w.i.g., plus 3.2% S £5-5115 per t or 8%, w.i.g.	M £3-3069 per t or 4.8%, w.i.g. E —	Cl C2 3.2% —

1	2	3	4	5
d)	Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed):			
	1. 3 mm or more in thickness	F £2.2437 per t or 4.8% w.i.g., plus 3.2%	M £2.2437 per t or 4.8% w.i.g.	C1 C2 3.2%
		S £3.7395 per t or 8% w.i.g.	E	
	2. Other:	8%	M 4.8%	C1 C2 3.2%
	aa) Plated, coated or clad, or cold-rolled:			
	11. Machinery belting (including conveyor and elevator bands) of cold-rolled strip, exceeding 254 mm in width, in coils, hardened and tempered, of charcoal steel	F £3.3069 per t or 4.8% w.i.g., plus 3.2%	M £3.3069 per t or 4.8% w.i.g.	C1 C2 3.2%
	22. Other	S £5.5115 per t or 8% w.i.g.	E	
	bb) Other	F £2.1258 per t or 4.8% w.i.g., plus 3.2%	M £2.1258 per t or 4.8% w.i.g.	C1 C2 3.2%
		S £3.5430 per t or 8% w.i.g.	E	
VII. Sheets and plates:				
	a) Not further worked than hot-rolled (ECSC):			
	1. 3 mm or more in thickness	F £2.2437 per t or 4.8% w.i.g., plus 2.8%	M £2.2437 per t or 4.8% w.i.g.	C1 C2 2.8%
		S £3.7395 per t or 8% w.i.g.	E	
	2. Other	F £2.9526 per t or 4.8% w.i.g., plus 2.8%	M £2.9526 per t or 4.8% w.i.g.	C1 C2 2.8%
		S £4.9210 per t or 8% w.i.g.	E	

1	2	3	4	5
73.15 (contd)	<p>A. VII. b) Not further worked than cold-rolled, of a thickness of:</p> <p>1. . . 3 mm or more . . . . .</p> <p>2. Less than 3 mm (ECSC) . . . . .</p>	<p>F £2.2437 per t or 4.8% w.i.g., plus 2.8%</p> <p>S £3.7395 per t or 8% w.i.g.</p> <p>F £2.9526 per t or 4.8% w.i.g., plus 3.2%</p> <p>S £4.9210 per t or 8% w.i.g.</p>	<p>M £2.2437 per t or 4.8% w.i.g.</p> <p>E —</p> <p>M £2.9526 per t or 4.8% w.i.g.</p> <p>E —</p>	<p>C1 2.8% C2 —</p> <p>C1 3.2% C2 —</p>
	<p>c) Polished, clad, coated or otherwise surface-treated (ECSC):</p> <p>1. 3 mm or more in thickness . . . . .</p> <p>2. Other:</p> <p>aa) Plated, coated or clad . . . . .</p> <p>bb) Other . . . . .</p>	<p>F £2.2437 per t or 4.8% w.i.g., plus 2.8%</p> <p>S £3.7395 per t or 8% w.i.g.</p> <p>F £3.4248 per t or 4.8% w.i.g., plus 2.8%</p> <p>S £5.7080 per t or 8% w.i.g.</p> <p>F £2.9526 per t or 4.8% w.i.g., plus 2.8%</p> <p>S £4.9210 per t or 8% w.i.g.</p>	<p>M £2.2437 per t or 4.8% w.i.g.</p> <p>E —</p> <p>M £3.4248 per t or 4.8% w.i.g.</p> <p>E —</p> <p>M £2.9526 per t or 4.8% w.i.g.</p> <p>E —</p>	<p>C1 2.8% C2 —</p> <p>C1 2.8% C2 —</p> <p>C1 2.8% C2 —</p>
	<p>d) Otherwise shaped or worked:</p> <p>1. Cut into shapes other than rectangular shapes, but not further worked (ECSC):</p> <p>aa) 3 mm or more in thickness . . . . .</p>	<p>F £2.2437 per t or 4.8% w.i.g., plus 2.8%</p> <p>S £3.7395 per t or 8% w.i.g.</p>	<p>M £2.2437 per t or 4.8% w.i.g.</p> <p>E —</p>	<p>C1 2.8% C2 —</p>

1	2	3	4	5
	bb) Other:			
	11. Plated, coated or clad ... ..	F £3-4248 per t or 4.8% w.i.g., plus 2.8%	M £3-4248 per t or 4.8% w.i.g. —	C1 C2 2.8% —
	22. Other ... ..	S £5-7080 per t or 8% w.i.g. F £2-9526 per t or 4.8% w.i.g., plus 2.8%	M £2-9526 per t or 4.8% w.i.g. —	C1 C2 2.8% —
	2. Other, excluding sheets and plates shaped by rolling:	S £4-9210 per t or 8% w.i.g.	—	—
	aa) 3 mm or more in thickness ... ..	F £2-2437 per t or 4.8% w.i.g., plus 2.8%	M £2-2437 per t or 4.8% w.i.g. —	C1 C2 2.8% —
	bb) Other:	S £3-7395 per t or 8% w.i.g.	—	—
	11. Plated, coated or clad ... ..	F £3-4248 per t or 4.8% w.i.g., plus 2.8%	M £3-4248 per t or 4.8% w.i.g. —	C1 C2 2.8% —
	22. Other ... ..	S £5-7080 per t or 8% w.i.g. F £2-9526 per t or 4.8% w.i.g., plus 2.8%	M £2-9526 per t or 4.8% w.i.g. —	C1 C2 2.8% —
	VIII. Wire, whether or not coated, but not insulated ... ..	S £4-9210 per t or 8% w.i.g. 18.2%	M 15% —	C1 C2 3.2% —
	B. Alloy steel:			
	I. Ingots, blooms, billets, slabs and sheet bars:			
	a) Forged:			
	I. Ingots, blocks, lumps and similar forms	F £1-5351 per t or 4.8% w.i.g., plus 2%	M £1-5351 per t or 4.8% w.i.g. —	C1 C2 2% —
	S £2-5585 per t or 8% w.i.g.	—	—	—

1	2	3	4	5
73.15 <i>contd</i>	<p>B. I. a) 2. Blooms, billets, slabs and sheet bars ... ..</p> <p>b) Other:</p> <p>I. Ingots:</p> <p>aa) Waste or scrap in ingot form (ECSC) ... ..</p> <p>bb) Other (ECSC) ... ..</p> <p>2. Blooms, billets, slabs and sheet bars (ECSC) ... ..</p> <p>II. Pieces roughly shaped by forging ... ..</p> <p>III. Coils for re-rolling (ECSC) ... ..</p> <p>IV. Universal plates (ECSC) ... ..</p> <p>V. Bars and rods (including wire rod) and hollow mining drill steel; angles, shapes and sections:</p> <p>a) Not further worked than forged:</p> <p>I. Angles, shapes and sections, drilled, punched or otherwise fabricated</p>	<p>F £1-8894 per t or 4·8% w.i.g., plus 2%</p> <p>S £3-1490 per t or 8% w.i.g.</p> <p>F £1-5351 per t or 4·8% w.i.g., plus 1·2%</p> <p>S £2-5585 per t or 8% w.i.g.</p> <p>F £1-8894 per t or 4·8% w.i.g., plus 1·6%</p> <p>S £3-1490 per t or 8% w.i.g.</p> <p>F £2-9526 per t or 4·8% w.i.g., plus 2·4%</p> <p>S £4-9210 per t or 8% w.i.g.</p> <p>F £2-2437 per t or 4·8% w.i.g., plus 2·4%</p> <p>S £3-7395 per t or 8% w.i.g.</p> <p>F £3-5430 per t or 4·8% w.i.g., plus 2·8%</p> <p>S £5-9050 per t or 8% w.i.g.</p>	<p>M £1-8894 per t or 4·8% w.i.g.</p> <p>E</p> <p>M £1-5351 per t or 4·8% w.i.g.</p> <p>E</p> <p>M £1-8894 per t or 4·8% w.i.g.</p> <p>E</p> <p>M 7·2%</p> <p>E</p> <p>M £2-9526 per t or 4·8% w.i.g.</p> <p>E</p> <p>M £2-2437 per t or 4·8% w.i.g.</p> <p>E</p> <p>M £3-5430 per t or 4·8% w.i.g.</p> <p>E</p>	<p>C1 2%</p> <p>C2</p> <p>C1 1·2%</p> <p>C2</p> <p>C1 1·6%</p> <p>C2</p> <p>C1 2%</p> <p>C2 2·4%</p> <p>C1 2·4%</p> <p>C2</p> <p>C1 2·8%</p> <p>C2</p>



1	2	3	4	5
	2. Other ... ..	F £2.1258 per t or 4.8% w.i.g., plus 2.8% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 2.8% C2 —
	b) Not further worked than hot-rolled or extruded:			
	1. Wire rod (ECSC) ... ..	F £2.1258 per t or 4.8% w.i.g., plus 2.8% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 2.8% C2 —
	2. Other (ECSC):			
	aa) Angles, shapes and sections, drilled, punched or otherwise fabricated	F £3.5430 per t or 4.8% w.i.g., plus 2.4% S £5.9050 per t or 8% w.i.g.	M £3.5430 per t or 4.8% w.i.g. E —	C1 2.4% C2 —
	bb) Other ... ..	F £2.1258 per t or 4.8% w.i.g., plus 2.4% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 2.4% C2 —
	c) Not further worked than cold-formed or cold-finished:			
	1. Bright steel bars ... ..	F £3.3069 per t or 4.8% w.i.g., plus 3.2% S £5.5115 per t or 8% w.i.g.	M £3.3069 per t or 4.8% w.i.g. E —	C1 3.2% C2 —
	2. Angles, shapes and sections, drilled, punched or otherwise fabricated	F £3.5430 per t or 4.8% w.i.g., plus 3.2% S £5.9050 per t or 8% w.i.g.	M £3.5430 per t or 4.8% w.i.g. E —	C1 3.2% C2 —
	3. Other ... ..	F £2.1258 per t or 4.8% w.i.g., plus 3.2% S £3.5430 per t or 8% w.i.g.	M £2.1258 per t or 4.8% w.i.g. E —	C1 3.2% C2 —



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VI. Hoop and strip:	a) Not further worked than hot-rolled (ECSC): 1. Bandsaw strip 267 mm wide and over and from 1.6 mm to 2.5 mm in thickness 2. Other: aa) 3 mm or more in thickness	F	2.8%	—	CI	2.8%	
		S	—	—	C2	—	
		F	£2.2437 per t or 4.8% w.i.g., plus 2.8%	£2.2437 per t or 4.8% w.i.g.	M	CI	2.8%
		S	£3.7395 per t or 8% w.i.g.	—	E	C2	—
		F	£2.1258 per t or 4.8% w.i.g., plus 2.8%	£2.1258 per t or 4.8% w.i.g.	M	CI	2.8%
		S	£3.5430 per t or 8% w.i.g.	—	E	C2	—
	b) Not further worked than cold-rolled: 1. Bandsaw strip 267 mm wide and over and from 1.6 mm to 2.5 mm in thickness	F	3.2%	—	—	CI	3.2%
		S	—	—	—	C2	—
		F	£2.2437 per t or 4.8% w.i.g., plus 3.2%	£2.2437 per t or 4.8% w.i.g.	M	CI	3.2%
		S	£3.7395 per t or 8% w.i.g.	—	E	C2	—
		F	£3.3069 per t or 4.8% w.i.g., plus 3.2%	£3.3069 per t or 4.8% w.i.g.	M	CI	3.2%
		S	£5.5115 per t or 8% w.i.g.	—	E	C2	—
c) Clad, coated or otherwise surface-treated: 1. Not further worked than clad: aa) Hot-rolled (ECSC): 11. 3 mm or more in thickness	F	£2.2437 per t or 4.8% w.i.g., plus 2.8%	£2.2437 per t or 4.8% w.i.g.	M	CI	2.8%	
	S	£3.7395 per t or 8% w.i.g.	—	E	C2	—	

1	2	3	4	5
73.15 (contd)	<p>B. VI. c) 1. aa) 22. Other ... ..</p> <p>bb) Cold-rolled: 11. 3 mm or more in thickness ... ..</p> <p>22. Other ... ..</p> <p>2. Other: aa) 3 mm or more in thickness ... ..</p> <p>bb) Other ... ..</p> <p>d) Otherwise shaped or worked (for example, perforated, chamfered, lap-jointed): 1. 3 mm or more in thickness ... ..</p>	<p>F £3-3069 per t or 4.8% w.i.g., plus 2.8%</p> <p>S £5-5115 per t or 8% w.i.g.</p> <p>F £2-2437 per t or 4.8% w.i.g., plus 2.8%</p> <p>S £3-7395 per t or 8% w.i.g.</p> <p>F £3-3069 per t or 4.8% w.i.g., plus 2.8%</p> <p>S £5-5115 per t or 8% w.i.g.</p> <p>F £2-2437 per t or 4.8% w.i.g., plus 3.2%</p> <p>S £3-7395 per t or 8% w.i.g.</p> <p>F £3-3069 per t or 4.8% w.i.g., plus 3.2%</p> <p>S £5-5115 per t or 8% w.i.g.</p> <p>F £2-2437 per t or 4.8% w.i.g., plus 3.2%</p> <p>S £3-7395 per t or 8% w.i.g.</p>	<p>M £3-3069 per t or 4.8% w.i.g.</p> <p>E —</p> <p>M £2-2437 per t or 4.8% w.i.g.</p> <p>E —</p> <p>M £3-3069 per t or 4.8% w.i.g.</p> <p>E —</p> <p>M £2-2437 per t or 4.8% w.i.g.</p> <p>E —</p> <p>M £3-3069 per t or 4.8% w.i.g.</p> <p>E —</p> <p>M £2-2437 per t or 4.8% w.i.g.</p> <p>E —</p>	<p>CI C2</p> <p>CI C2</p> <p>CI C2</p> <p>CI C2</p> <p>CI C2</p> <p>CI C2</p> <p>CI C2</p> <p>CI C2</p> <p>CI C2</p>
				2.8% —
				2.8% —
				2.8% —
				3.2% —
				3.2% —
				3.2% —

1	2	3	4	5
2.	Other: aa) Plated, coated or clad, or cold-rolled: 11. Machinery belting (including conveyor and elevator bands) of cold-rolled strip, exceeding 254 mm in width, in coils, of stainless steel 22. Other ... ..	8%	M 4.8% E —	C1 3.2% C2 —
bb)	Other ... ..	F £3.3069 per t or 4.8% w.i.g., plus 3.2% S £5.5115 per t or 8% w.i.g. F £2.1258 per t or 4.8% w.i.g., plus 3.2% S £3.5430 per t or 8% w.i.g.	M £3.3069 per t or 4.8% w.i.g. E — M £2.1258 per t or 4.8% w.i.g. E —	C1 3.2% C2 — C1 3.2% C2 —
VII. Sheets and plates:	a) "Electrical" sheets and plates: 1. With a watt-loss, regardless of thickness, of 0.75 watt or less (ECSC): aa) Not plated, coated or clad ... ..	F £2.9526 per t or 4.8% w.i.g., plus 2.4% S £4.9210 per t or 8% w.i.g. F £3.4248 per t or 4.8% w.i.g., plus 2.4% S £5.7080 per t or 8% w.i.g.	M £2.9526 per t or 4.8% w.i.g. E — M £3.4248 per t or 4.8% w.i.g. E —	C1 2.4% C2 — C1 2.4% C2 —
2.	Other (ECSC): aa) Not plated, coated or clad ... ..	F £2.9526 per t or 4.8% w.i.g., plus 2.8% S £4.9210 per t or 8% w.i.g. F £3.4248 per t or 4.8% w.i.g., plus 2.8% S £5.7080 per t or 8% w.i.g.	M £2.9526 per t or 4.8% w.i.g. E — M £3.4248 per t or 4.8% w.i.g. E —	C1 2.8% C2 — C1 2.8% C2 —
bb)	Other ... ..	F £2.9526 per t or 4.8% w.i.g., plus 2.8% S £4.9210 per t or 8% w.i.g. F £3.4248 per t or 4.8% w.i.g., plus 2.8% S £5.7080 per t or 8% w.i.g.	M £2.9526 per t or 4.8% w.i.g. E — M £3.4248 per t or 4.8% w.i.g. E —	C1 2.8% C2 — C1 2.8% C2 —



1	2	3	4	5
	22. Other ... ..	F £2.9526 per t or 4.8% w.i.g., plus 2.8% S £4.9210 per t or 8% w.i.g.	M £2.9526 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
4.	Otherwise shaped or worked: aa) Cut into shapes other than rectangular shapes, but not further worked (ECSC): 11. 3 mm or more in thickness ... ..	F £2.2437 per t or 4.8% w.i.g., plus 2.8% S £3.7395 per t or 8% w.i.g.	M £2.2437 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
22.	Other: aaa) Plated, coated or clad ... ..	F £3.4248 per t or 4.8% w.i.g., plus 2.8% S £5.7080 per t or 8% w.i.g.	M £3.4248 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
	bbb) Other ... ..	F £2.9526 per t or 4.8% w.i.g., plus 2.8% S £4.9210 per t or 8% w.i.g.	M £2.9526 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
	bb) Other, excluding sheets and plates shaped by rolling: 11. 3 mm or more in thickness ... ..	F £2.2437 per t or 4.8% w.i.g., plus 2.8% S £3.7395 per t or 8% w.i.g.	M £2.2437 per t or 4.8% w.i.g. E —	C1 C2 2.8% —
22.	Other: aaa) Plated, coated or clad ... ..	F £3.4248 per t or 4.8% w.i.g., plus 2.8% S £5.7080 per t or 8% w.i.g.	M £3.4248 per t or 4.8% w.i.g. E —	C1 C2 2.8% —

1	2	3	4	5
73.15 ( <i>cont'd</i> )	B. VII. b) 4. bb) 22. bbb) Other ... ..  VIII. Wire, whether or not coated, but not insulated: a) Heat resisting wire, not plated, coated or covered, of metal alloy containing by weight the following: Not more than ... .. Not less than ... .. per cent Chromium 19.5 Aluminium 3.5 Cobalt 1.5 and not more than a total of 3% by weight of substances other than chromium, aluminium, cobalt and iron b) Other ... ..	F £2.9526 per t or 4.8% w.i.g., plus 2.8% S £4.9210 per t or 8% w.i.g.  10.4%  18.2%	M £2.9526 per t or 4.8% w.i.g. E —  M 7.2% E —  M 15% E —	C1 2.8% C2 —  C1 3.2% C2 —  C1 3.2% C2 —
73.16	<b>Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails:</b> A. Rails: I. Current-conducting, with parts of non-ferrous metal: a) Used ... .. b) Unused ... ..  II. Other: a) New (ECSC) ... ..	F 3.6% S £2.0076 per t or 4.8% w.i.g., plus 3.6% F £3.3460 per t or 8% w.i.g.  F £2.0076 per t or 4.8% w.i.g., plus 2.4% S £3.3460 per t or 8% w.i.g.	M £2.0076 per t or 4.8% w.i.g. E —  M £2.0076 per t or 4.8% w.i.g. E —	C1 3.6% C2 — C1 3.6% C2 —  C1 2.4% C2 —



1	2	3	4	5
	b) Used (ECSC) ...	F 1.2%	—	CI 1.2%
	B. Check-rails (ECSC):	S		C2
	I. Used ...	F 2%	—	CI 2%
	II. Unused ...	S £2-0076 per t or 4.8% w.i.g., plus 2%	M £2-0076 per t or 4.8% w.i.g.	C2 2%
		S £3-3460 per t or 8% w.i.g.	E	C2
	C. Sleepers (ECSC) ...	F £2-5980 per t or 4.8% w.i.g., plus 2%	M £2-5980 per t or 4.8% w.i.g.	CI 2%
		S £4-3300 per t or 8% w.i.g.	E	C2
	D. Fish-plates and sole plates:	F £2-5980 per t or 4.8% w.i.g., plus 2%	M £2-5980 per t or 4.8% w.i.g.	CI 2%
	I. Rolled (ECSC) ...	S £4-3300 per t or 8% w.i.g.	E	C2
	II. Other ...	F £2-5980 per t or 4.8% w.i.g., plus 3%	M £2-5980 per t or 4.8% w.i.g.	CI 3%
		S £4-3300 per t or 8% w.i.g.	E	C2
	E. Other:	F 2.8%	—	CI 2.8%
	I. Switch blades, crossings (or frogs) and crossing pieces:	S		C2
	a) Used ...	F £2-0076 per t or 4.8% w.i.g., plus 2.8%	M £2-0076 per t or 4.8% w.i.g.	CI 2.8%
	b) Unused ...	S £3-3460 per t or 8% w.i.g.	E	C2
	II. Other ...		M 7.2%	CI 2.8%
			E	C2

1	2	3	4	5
73.17	Tubes and pipes, of cast iron ... ..	13.8%	M E 10.2%	C1 C2 3.6%
73.18	<p>Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits:</p> <p>A. Straight and of uniform wall-thickness, unworked, seamless, of circular cross-section, solely for the manufacture of tubes and pipes with other cross-sections and wall-thicknesses</p> <p>B. Straight and of uniform wall-thickness, other than those falling in A. above, of a maximum length of 4.50 m, of alloy steel containing by weight not less than 0.90% but not more than 1.15% of carbon, not less than 0.50% but not more than 2% of chromium and not more than 0.50% of molybdenum</p> <p>C. Other... ..</p>	13.8%	M E 10.2%	C1 C2 3.6%
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	14.2%	M E 10.2%	C1 C2 4%
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel	14.2%	M E 10.2%	C1 C2 4%
73.21	<p>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:</p> <p>A. Tubes ... ..</p> <p>B. Other... ..</p>	12.4%	M E 10.2%	C1 C2 2.2%
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	8.4%	M E 6%	C1 C2 2.4%

1	2	3	4	5
73.23	Casks, drums, cans, boxes and similar containers, of sheet or plate iron or steel, of a description commonly used for the conveyance or packing of goods, of a capacity: A. Of 50 l or more ... .. B. Of less than 50 l ... ..	8.4% 8.8%	M E M E 6% 6%	C1 C2 C1 C2 2.4% 2.8%
73.24	Containers, of iron or steel, for compressed or liquefied gas ...	8.8%	M E 6%	C1 C2 2.8%
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables	13.6%	M E 10.2%	C1 C2 3.4%
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron and steel	18.6%	M E 15%	C1 C2 3.6%
73.27	Gauze, cloth, grill, nettings, fencing, reinforcing fabric and similar materials, of iron or steel wire	14.2%	M E 10.2%	C1 C2 4%
73.28	Expanded metal, of iron or steel ... ..	7.5%	M E 4.8%	C1 C2 3%
73.29	Chain and parts thereof, of iron or steel: A. Motor vehicle transmission chain, and parts thereof ... .. B. Chain and parts thereof, manufactured of wire (other than welded or forged chain) C. Other ... ..	9.8% 12.8% 8.6%	M E M E M E 7.2% 10.2% 6%	C1 C2 C1 C2 C1 C2 7.4% 2.6% 2.6%
73.30	Anchors and grapnels and parts thereof, of iron or steel ... ..	9%	M E 6%	C1 C2 3.6%

1	2	3	4	5
73.31	Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper: A. Carding tacks for textile carding machines ... .. B. Other... ..	8% 8.6%	M 6% E — M 6% E —	C1 2% C2 — C1 2.6% C2 —
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel: A. Not threaded or tapped: I. Screws, nuts, rivets and washers, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm II. Other ... .. B. Threaded or tapped: I. Screws and nuts, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm II. Other ... ..	10% 11.2% 10.4% 11%	M 7.2% E — M 7.2% E — M 7.2% E — M 7.2% E —	C1 2.8% C2 — C1 4% C2 — C1 3.2% C2 — C1 4.4% C2 —
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettes, of iron or steel: A. Sewing needles, darning needles and embroidery needles ... .. B. Other... ..	9% 8.4%	M 6% E — M 6% E —	C1 3% C2 — C1 2.4% C2 —
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel	13.2%	M 10.2% E —	C1 3% C2 —

1	2	3	4	5	
73.35	<p>Springs and leaves for springs, of iron or steel:</p> <p>A. Upholstery and mattress wire springs ... ..</p> <p>B. Other... ..</p>	<p>13%</p> <p>8.8%</p>	<p>M E</p> <p>M E</p>	<p>10.2%</p> <p>6%</p>	<p>C1 C2</p> <p>C1 C2</p> <p>2.8%</p> <p>2.8%</p>
73.36	<p>Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel</p>	<p>8.8%</p>	<p>M E</p>	<p>6%</p>	<p>C1 C2</p> <p>2.8%</p>
73.37	<p>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</p>	<p>9.4%</p>	<p>M E</p>	<p>6%</p>	<p>C1 C2</p> <p>3.4%</p>
73.38	<p>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:</p> <p>A. Sinks and wash basins and parts thereof, of stainless steel ...</p> <p>B. Other:</p> <p>I. Builders' sanitary ware for indoor use ... ..</p> <p>II. Other:</p> <p>a) Of wire, but not including boot and shoe trees ...</p> <p>b) Other ... ..</p>	<p>9%</p> <p>9.4%</p> <p>13.6%</p> <p>12.4%</p>	<p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p>	<p>6%</p> <p>6%</p> <p>10.2%</p> <p>9%</p>	<p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>C1 C2</p> <p>3%</p> <p>3.4%</p> <p>3.4%</p> <p>3.4%</p>
73.39	<p>Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel</p>	<p>13.6%</p>	<p>M E</p>	<p>10.2%</p>	<p>C1 C2</p> <p>3.4%</p>

1	2	3	4	5
73.40	<p><b>Other articles of iron or steel:</b></p> <p>A. Of cast iron ... ..</p> <p>B. Other:</p> <p>I. 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</p> <p>II. Of wire ... ..</p> <p>III. Other ... ..</p>	<p>8.2%</p> <p>6.2% 5%</p> <p>18.2%</p> <p>9.2%</p>	<p>M E</p> <p>M E</p> <p>M E M E</p> <p>15%</p> <p>6%</p>	<p>C1 C2</p> <p>C1 C2</p> <p>C1 C2 C1 C2</p> <p>2.2%</p> <p>3.2%</p> <p>3.2%</p> <p>3.2%</p>

## Chapter 74

*Copper and Articles thereof*

## Notes

1. For the purposes of heading No. 74.02, the expression "master alloys" means alloys (except copper phosphide [phosphor copper] containing more than 8% by weight of phosphorus) containing with other alloy elements more than 10% by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals. (Copper phosphide [phosphor copper] containing more than 8% by weight of phosphorus falls within heading No. 28.55 and not within this Chapter).
2. In this Chapter the following expressions have the meanings hereby assigned to them:
  - (a) Wire (heading No. 74.03):  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
  - (b) Wrought bars, rods, angles, shapes and sections (heading No. 74.03):  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or of products falling within other headings.  
Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example, wire rod or tubes, are however to be taken to be unwrought copper of heading No. 74.01.
  - (c) Wrought plates, sheets and strip (heading No. 74.04):  
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0.15 mm but does not exceed one tenth of the width.  
Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
3. Heading No. 74.07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* 3	(F) (S)	"Community"* "EFTA"* (M) (E) 4	"Non-associable CPA"* "Associable CPA"* (C1) (C2) 5	
1	2	3	4	5		
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap:					
	A. Unwrought beryllium alloys of copper ... ..	6%	M E	6%	—	
	B. Other unwrought alloys of copper:					
	I. Waste and scrap in ingot form for smelting (including re-melting)	—	—	—	—	
	II. Other ... ..	3%	M E	3%	—	
	C. Other ... ..	—	—	—	—	
74.02	Master alloys:					
	A. Beryllium alloys ... ..	6%	M E	6%	—	
	B. Other... ..	3%	M E	3%	—	
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:					
	A. Of beryllium alloys ... ..	9.2%	M E	6%	C1 C2	
	B. Other... ..	8%	M E	4.8%	C1 C2	
74.04	Wrought plates, sheets and strip, of copper:					
	A. Of beryllium alloys ... ..	12.2%	M E	9%	C1 C2	
	B. Other... ..	8%	M E	4.8%	C1 C2	

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm: A. Of beryllium alloys ... .. B. Other... ..	12.2% 8%	M E M E 4.8% —	C1 C2 C1 C2 3.2% — 3.2% —
74.06	Copper powders and flakes: A. Lamellar powders and flakes ... .. B. Other... ..	10% 6.6%	M E M E 6% — 6% —	C1 C2 C1 C2 4% — 0.6% —
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper: A. Of beryllium alloys ... .. B. Other... ..	12.2% 9.2%	M E M E 9% — 6% —	C1 C2 C1 C2 3.2% — 3.2% —
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper: A. Of beryllium alloys ... .. B. Other... ..	12% 9%	M E M E 9% — 6% —	C1 C2 C1 C2 3% — 3% —
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	8.8%	M E 6% —	C1 C2 2.8% —
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	9.2%	M E 6% —	C1 C2 3.2% —
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	9.2%	M E 6% —	C1 C2 3.2% —



1	2	3	4	5
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper	8.8%	M E 6%	C1 C2 2.8%
74.19	Other articles of copper	8.8%	M E 6%	C1 C2 2.8%

## Chapter 75

*Nickel and Articles thereof*

## Notes

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

- (a) Wire (heading No. 75.02):  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
- (b) Wrought bars, rods, angles, shapes and sections (heading No. 75.02):  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
- (c) Wrought plates, sheets and strip (heading No. 75.03):  
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one tenth of the width.  
Heading No. 75.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 75.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*** 3	(F) (S)	"Community"*** "EFTA"*** 4	(M) (E)	"Non-associable CPA"*** "Associable CPA"*** (C1) (C2) 5
1	2	3	4	5		
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap: A. Unwrought nickel-copper alloys containing more than 60% by weight of nickel B. Other unwrought alloys of nickel: I. Waste and scrap in ingot form for smelting (including re-melting) II. Other ... C. Other...	— — 3% —	— — 3% —	— — M E	— — — —	— — — —
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire: A. Bars and rods, of nickel-copper alloy containing more than 60% by weight of nickel B. Other ...	2.4% 7.2%	— —	— 4.8%	— —	C1 C2 C1 C2 2.4% 2.4% —
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes: A. Plates, sheets, strip and foil: I. Of nickel-copper alloy containing more than 60% by weight of nickel II. Other ... B. Powders and flakes: I. Powders ... II. Flakes ...	2.8% 7% 0.2% 5%	— — — —	— 4.8% — 4.8%	— — — —	C1 C2 C1 C2 2.8% 2.8% — — C1 C2 C1 C2 0.2% 0.2% — —

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
75.04	<p>Tubes and pipes and blanks thereof, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel:</p> <p>A. Tubes and pipes and blanks thereof; hollow bars:</p> <p>I. Hollow bars and blanks for tubes and pipes, of nickel-copper alloy containing more than 60% by weight of nickel</p> <p>II. Other ... ..</p> <p>B. Tube and pipe fittings ... ..</p>	<p>F 3.2%</p> <p>S —</p> <p>9.2%</p> <p>8%</p>	<p>—</p> <p>6%</p> <p>6%</p> <p>—</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p>	<p>C1 3.2%</p> <p>C2 —</p> <p>C1 3.2%</p> <p>C2 —</p> <p>C1 2%</p> <p>C2 —</p>
75.05	<p>Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis:</p> <p>A. Not prepared beyond casting</p> <p>B. Other:</p> <p>I. Unwrought ... ..</p> <p>II. Wrought ... ..</p>	<p>F 1.6%</p> <p>S —</p> <p>2%</p> <p>6.8%</p>	<p>—</p> <p>—</p> <p>—</p> <p>4.8%</p> <p>—</p> <p>M</p> <p>E</p>	<p>C1 1.6%</p> <p>C2 —</p> <p>C1 2%</p> <p>C2 —</p> <p>C1 2%</p> <p>C2 —</p>
75.06	<p>Other articles of nickel:</p> <p>A. Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and the like; bolts, nuts, screws and similar articles; washers and spring washers:</p> <p>I. Screws, nuts, rivets and washers, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm</p> <p>II. Other ... ..</p> <p>B. Other... ..</p>	<p>7.8%</p> <p>8%</p> <p>8.6%</p>	<p>6%</p> <p>—</p> <p>6%</p> <p>—</p> <p>6%</p> <p>—</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p>	<p>C1 1.8%</p> <p>C2 —</p> <p>C1 2%</p> <p>C2 —</p> <p>C1 2.6%</p> <p>C2 —</p>

Chapter 76  
*Aluminium and Articles thereof*

Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:
  - (a) Wire (heading No. 76.02):  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
  - (b) Wrought bars, rods, angles, shapes and sections (heading No. 76.02):  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).
  - (c) Wrought plates, sheets and strip (heading No. 76.03):  
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0.20 mm but does not exceed one tenth of the width.  
Heading No. 76.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 76.06 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Head- ing No.	Description	Rate of Import Duty (if any)					
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*	
1	2	3	4	5			
76.01	<b>Unwrought aluminium; aluminium waste and scrap:</b> A. Unwrought: I. Alloys of aluminium: a) Waste and scrap in ingot form for smelting (including re-melting) b) Other ... .. II. Other ... .. B. Waste and scrap: I. Waste: a) Turnings, shavings, chips, milling waste, sawdust and filings; waste of coloured, coated or bonded sheets and foil, of a thickness (excluding any backing) of 0.20 mm or less b) Other (including factory rejects) ... .. II. Scrap ... ..	F S F S F S	2.8% — 5.8% 5% 2.8% —	— 3% — — —	— — — — —	CI C2 CI C2 CI C2	2.8% — 2.8% — 2.8% —
76.02	<b>Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire</b>	F S	9.6% 8%	4.8% —	— —	CI C2	4.8% —
76.03	<b>Wrought plates, sheets and strip, of aluminium</b>	F S	9.6% 8%	4.8% —	— —	CI C2	4.8% —
76.04	<b>Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm</b>	F S	10.8% 10%	6% —	— —	CI C2	4.8% —
76.05	<b>Aluminium powders and flakes:</b> A. Lamellar powders and flakes ... .. B. Other ... ..	F S	10.5% 10% 9.2%	6% — 6%	— — —	CI C2 CI C2	4.2% — 3.2% —

\*See note preceding Chapter I in this Schedule.



1	2	3	4	5
76.06	Tube and pipes and blanks therefor, of aluminium; hollow bars of aluminium	F S 9.6% 8%	M E 4.8% —	C1 C2 4.8% —
76.07	Tubes and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium	8%	M E 4.8% —	C1 C2 3.2% —
76.08	Structures and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	9%	M E 6% —	C1 C2 3% —
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	9%	M E 6% —	C1 C2 3% —
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods: A. Rigid and collapsible tubular containers ... .. B. Other... ..	F S 10.8% 10% 9.5%	M E M E 6% — 6% —	C1 C2 C1 C2 4.8% — 3.8% —
76.11	Containers, of aluminium, for compressed or liquefied gas ... ..	9.4%	M E 6% —	C1 C2 3.4% —
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	F S 10.8% 10%	M E 6% —	C1 C2 4.8% —
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	9%	M E 6% —	C1 C2 3.6% —
76.14	Expanded metal, of aluminium ... ..	10%	M E 6% —	C1 C2 4% —
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	9.2%	M E 6% —	C1 C2 3.2% —

1	2	3	4	5
76.16	<p><b>Other articles of aluminium:</b></p> <p>A. Cops, pirns, bobbins and similar supports for the spinning and weaving industries</p> <p>B. Spools, reels and similar supports for photographic and cinematographic film or for tapes, films and the like falling within heading No. 92.12</p> <p>C. Nails, tacks, staples, hook-nails, spiked cramps, spikes and the like; bolts, nuts, screws and similar articles; washers and spring washers:</p> <p>I. Screws, nuts, rivets and washers, obtained by turning bars, angles, shapes, sections or wire, of solid section, of a shank thickness or hole diameter not exceeding 6 mm</p> <p>II. Other ... ..</p> <p>D. Other... ..</p>	<p>10%</p> <p>9.2%</p> <p>9%</p> <p>10%</p> <p>9.5%</p>	<p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p> <p>M E</p>	<p>4%</p> <p>3.2%</p> <p>3%</p> <p>4%</p> <p>3.8%</p>



1	2	3	4	5
77.04	<b>Beryllium, unwrought or wrought, and articles of beryllium:</b> A. Unwrought; waste and scrap: I. Waste and scrap ... .. II. Other ... .. B. Wrought beryllium and articles of beryllium ... ..	F S  0.8% 6.8% 8%	  M E M E  — 6% 6% —	  C1 C2 C1 C2 C1 C2  0.8% 0.8% 2% —

## Chapter 78

*Lead and Articles thereof*

## Notes

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

(a) Wire (heading No. 78.02):

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

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

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1,700 g/m<sup>2</sup>.  
Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (F) (S)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)		
1	2	3	4	5		
78.01	<b>Unwrought lead (including argentiferous lead); lead waste and scrap:</b> A. Unwrought: I. For refining, containing 0.02% by weight of silver (bullion lead) II. Other: a) Alloys of lead containing not more than 12% by weight of tin: 1. Waste and scrap in ingot form for smelting (including re-melting) 2. Other b) Other	F 1.8% S — F 1.8% or 0.44 UA per 100 kg, w.i.g. the duty not to exceed 0.52 UA per 100 kg. S — F 1.8% or 0.44 UA per 100 kg, w.i.g. the duty not to exceed 0.52 UA plus 3% S 5% F 1.8% or 0.44 UA per 100 kg, w.i.g. the duty not to exceed 0.52 UA per 100 kg	— — M 3% E — — —	C1 1.8% C2 — C1 1.8% or 0.44 UA per 100 kg, w.i.g. the duty not to exceed 0.52 UA per 100 kg C2 — C1 1.8% or 0.44 UA per 100 kg, w.i.g. the duty not to exceed 0.52 UA per 100 kg C2 — C1 1.8% or 0.44 UA per 100 kg, w.i.g. the duty not to exceed 0.52 UA per 100 kg C2 —		
78.02	B. Waste and scrap ... <b>Wrought bars, rods, angles, shapes and sections, of lead; lead wire</b>	F 8.8% S 8%	M 4.8% E —	C1 4% C2 —		

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
78.03	Wrought plates, sheets and strip, of lead ... ..	F S	M E	C1 C2
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m <sup>2</sup> ; lead powders and flakes: A. Lead foil: I. Backed ... .. II. Other ... .. B. Lead powders and flakes ... ..	10% 10% 7%	M E M E M E	C1 C2 C1 C2 C1 C2
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead	F S	M E	C1 C2
78.06	Other articles of lead: A. Containers with an anti-radiation lead covering, for the transport or storage of radio-active materials (EURATOM) B. Other... ..	6% 9.4%	M E	C1 C2 C1 C2

## Chapter 79

## Zinc and Articles thereof

## Notes

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

- (a) Wire (heading No. 79.02):  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
- (b) Rolled bars, rods, angles, shapes and sections (heading No. 79.02):  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-sealing).
- (c) Wrought plates, sheets and strip (heading No. 79.03):  
Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one tenth of the width.
- Heading No. 79.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Special Note applying to subheading 79.03 A.1.

The expression "foil" means products (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15mm.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"* , (C1) (C2)
1	2	3		4	5	
79.01	Unwrought zinc; zinc waste and scrap: A. Unwrought: I. Zinc, other than alloys of zinc ... ..	F 1.8% or 4.40 UA per t, w.i.g. the duty not to exceed 5.28 UA per t, plus £0.8865 per t £1.4760 per t		M £0.8856 per E —	per t	C1 1.8% or 4.40 UA per t, w.i.g. the duty not to exceed 5.28 UA per t C2 —

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5	
	II. Alloys of zinc: a) Waste and scrap in ingot form for smelting (including re-melting) b) Other ... ..	F S F S	— 3% — —	C1 C2 C1 C2	1.8% or 4.40 UA per t, w.i.g. the duty not to exceed 5.28 UA per t — 1.8% or 4.40 UA per t, w.i.g. the duty not to exceed 5.28 UA per t —
79.02	B. Waste and scrap ... .. Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire	F S	4.8% —	C1 C2	4% —
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes: A. Plates, sheets, strip and foil: I. Foil ... .. II. Other ... .. B. Powders (including dust) and flakes: I. Powders ... .. II. Flakes ... ..	F S F S	6% 4.8% 4.8% 6% 6% 6%	C1 C2 C1 C2 C1 C2 C1 C2	4% — 4% — 2.4% — 2.4% —
79.04	Tubes and pipes and blanks thereof, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc		6% —	C1 C2	4% —
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc		6% —	C1 C2	2.8% —
79.06	Other articles of zinc ... ..		6% —	C1 C2	3.2% —

## Chapter 80

## Tin and Articles thereof

## Notes

1. In this Chapter the following expressions have the meanings hereby assigned to them:
- (a) Wire (heading No. 80.02):  
Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.
- (b) Wrought bars, rods, angles, shapes and sections (heading No. 80.02):  
Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kg/m<sup>2</sup>.
- (c) Wrought plates, sheets and strip (heading No. 80.03):  
Flat-surfaced, wrought products (coiled or not) of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kg/m<sup>2</sup>.
- Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.
2. Heading No. 80.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5	(C1) (C2)	
80.01	Unwrought tin; tin waste and scrap	—	—	—	—	—
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire ...	6.4%	M E	4.8%	C1 C2	1.6%
80.03	Wrought plates, sheets and strip, of tin ...	6%	M E	4.8%	C1 C2	1.2%

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5	
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m <sup>2</sup> ; tin powders and flakes: A. Foil: I. Backed ... .. II. Other ... .. B. Powders and flakes ... ..	8.4% 8% 7.4%	M E M E M E	C1 C2 C1 C2 C1 C2	2.4% — 2% — 1.4% —
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin: A. Tubes and pipes and blanks therefor; hollow bars ... .. B. Tube and pipe fittings ... ..	8% 8.8%	M E M E	C1 C2 C1 C2	2% — 2.8% —
80.06	Other articles of tin ... ..	9.2%	M E	C1 C2	3.2% —

Chapter 81  
Other Base Metals employed in Metallurgy and Articles thereof

Note

Heading No. 81.04 is to be taken to apply only to the following base metals: bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U 235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermet.

Head- ing No.	Description	Rates of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
81.01	<b>Tungsten (wolfram), unwrought or wrought, and articles thereof:</b>					
	A. Unwrought; waste and scrap ... ..	9.9%	M E	7.5%	C1 C2	2.4%
	B. Hammered bars; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	10.7%	M E	7.5%	C1 C2	3.2%
	C. Other... ..	11.5%	M E	7.5%	C1 C2	4%
81.02	<b>Molybdenum, unwrought or wrought, and articles thereof:</b>					
	A. Unwrought; waste and scrap:					
	I. Unwrought, in powder ... ..	12.6%	M E	10.2%	C1 C2	2.4%
	II. Other ... ..	12.2%	M E	10.2%	C1 C2	2%
	B. Hammered bars; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil	13.4%	M E	10.2%	C1 C2	3.2%
	C. Other... ..	14.2%	M E	10.2%	C1 C2	4%

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
81.03	<b>Tantalum, unwrought or wrought, and articles thereof:</b> <b>A. Unwrought; waste and scrap:</b> I. Tantalum (other than alloys of tantalum) unwrought or in powder; waste and scrap II. Other ... .. <b>B. Hammered bars; angles, shapes and sections, wire, filaments, plates, sheets, strip and foil:</b> I. Semi-manufactured forms of tantalum (other than alloys of tantalum) II. Other ... .. <b>C. Other:</b> I. Semi-manufactured forms of tantalum (other than alloys of tantalum) II. Other ... ..	F 1.2% S 7.2%  F 2.4% S 8.4%  F 3.6% S 9%	— M 6% E —  M 6% E —  M 6% E —	C1 1.2% C2 — C1 1.2% C2 —  C1 2.4% C2 — C1 2.4% C2 —  C1 3.6% C2 — C1 3.6% C2 —
81.04	<b>Other base metals, unwrought or wrought, and articles thereof; cermet, unwrought or wrought, and articles thereof:</b> <b>A. Bismuth:</b> I. Unwrought; waste and scrap II. Other ... .. <b>B. Cadmium:</b> I. Unwrought; waste and scrap: a) Waste and scrap b) Other ... .. II. Other ... .. <b>C. Cobalt:</b> I. Unwrought; waste and scrap: a) Alloys of cobalt... b) Other ... .. II. Other ... ..	— 7.8%  F 1.6% S 7.6% S 8.4%  3% — 8%	— 6% M 6% E —  M 6% E — M 6% E —  M 3% E — M 6% E —	C1 — C2 1.8%  C1 1.6% C2 — C1 1.6% C2 — C1 2.4% C2 —  C1 — C2 2%

I	2		3	4	5
<b>81.04</b> (contd)					
D. Chromium:					
I. Unwrought; waste and scrap	...	...	9.5%	M E	2%
II. Other ...	...	...	10.3%	M E	2.8%
E. Germanium:					
I. Unwrought; waste and scrap:	...	...	2%	—	2%
a) Waste and scrap	...	F S	6.8%	—	2%
b) Other ...	...	...	8%	M E	3.2%
II. Other ...	...	...	—	M E	—
F. Hafnium (celtium):					
I. Unwrought; waste and scrap:	...	...	1.4%	—	1.4%
a) Waste and scrap	...	F S	7.4%	M E	1.4%
b) Other ...	...	...	9%	M E	3%
II. Other ...	...	...	—	—	—
G. Manganese:					
I. Unwrought; waste and scrap:	...	...	2%	—	2%
a) Waste and scrap	...	F S	2%	—	2%
b) Ferro-manganese containing less than 3% by weight of carbon, and silico-manganese	...	F S	—	—	2%
c) Manganese metal, other than alloys, of a purity exceeding 99.5%	...	F S	8%	M E	2%
d) Other ...	...	...	8.8%	M E	2.8%
II. Other ...	...	...	—	—	—
H. Niobium (columbium):					
I. Unwrought; waste and scrap:	...	...	2.4%	—	2.4%
a) Waste and scrap	...	F S	8.4%	M E	2.4%
b) Other ...	...	...	10%	M E	4%
II. Other ...	...	...	—	—	—

1	2	3	4	5
	<b>II. Antimony:</b>			
	<b>I. Unwrought; waste and scrap:</b>			
	a) Antimony metal containing not less than 85% by weight of antimony	F £23-6208 per t or 15% w.i.g., plus 3-2% S £39-3680 per t or 25% w.i.g.	M £23-6208 per t or 15% w.i.g. E —	C1 3-2% C2 —
	b) Other:			
	1. Waste and scrap ...	F 3-2% S —	—	C1 3-2% C2 —
	2. Other ...	S 9-2%	M 6% E —	C1 3-2% C2 —
	<b>II. Other:</b>			
	a) Antimony metal containing not less than 85% by weight of antimony	F £23-6208 per t or 15% w.i.g., plus 3-2% S £39-3680 per t or 25% w.i.g.	M £23-6208 per t or 15% w.i.g. E —	C1 3-2% C2 —
	b) Other ...	S 9-2%	M 6% E —	C1 3-2% C2 —
	<b>K. Titanium:</b>			
	<b>I. Unwrought; waste and scrap:</b>			
	a) Waste and scrap ...	F 2-4% S —	—	C1 2-4% C2 —
	b) Other ...	S 8-4%	M 6% E —	C1 2-4% C2 —
	<b>II. Other ...</b>	S 9-2%	M 6% E —	C1 3-2% C2 —
	<b>L. Vanadium:</b>			
	<b>I. Unwrought; waste and scrap</b>	S 8-5%	M 7-5% E —	C1 1% C2 —
	<b>II. Other ...</b>	S 10-5%	M 7-5% E —	C1 3% C2 —
	<b>M. Uranium depleted in U 235</b>	F 1-4% S —	—	C1 1-4% C2 —
	<b>N. Thorium:</b>			
	<b>I. Unwrought; waste and scrap (EURATOM):</b>			
	a) Waste and scrap ...	—	—	—
	b) Other ...	—	—	—

1	2	3	4	5
81.04 (contd)	<p>N. II. Other:</p> <p>a) Bars, rods, angles, shapes and sections, wire, plates, sheets, strip and foil (EURATOM)</p> <p>b) Other (EURATOM) ... ..</p>	<p>—</p> <p>1.5%</p>	<p>—</p> <p>—</p>	<p>—</p> <p>1.5%</p>
	<p>O. Zirconium:</p> <p>I. Unwrought; waste and scrap:</p> <p>a) Waste and scrap ... ..</p> <p>b) Other ... ..</p> <p>II. Other ... ..</p>	<p>2.4%</p> <p>8.4%</p> <p>10%</p>	<p>—</p> <p>6%</p> <p>6%</p>	<p>2.4%</p> <p>2.4%</p> <p>4%</p>
	<p>P. Rhenium:</p> <p>I. Unwrought; waste and scrap:</p> <p>a) Waste and scrap ... ..</p> <p>b) Other ... ..</p> <p>II. Other ... ..</p>	<p>2.4%</p> <p>8.4%</p> <p>10%</p>	<p>—</p> <p>6%</p> <p>6%</p>	<p>2.4%</p> <p>2.4%</p> <p>4%</p>
	<p>Q. Gallium; indium; thallium:</p> <p>I. Unwrought; waste and scrap:</p> <p>a) Waste and scrap ... ..</p> <p>b) Other ... ..</p> <p>II. Other ... ..</p>	<p>1%</p> <p>7%</p> <p>8%</p>	<p>—</p> <p>6%</p> <p>6%</p>	<p>1%</p> <p>1%</p> <p>2%</p>
	<p>R. Cermet:</p> <p>I. Unwrought; waste and scrap ... ..</p> <p>II. Other ... ..</p>	<p>7.6%</p> <p>9%</p>	<p>6%</p> <p>6%</p>	<p>1.6%</p> <p>3%</p>



## 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.
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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (S)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)		
1	2	3	4	5		
82.01	Hand tools, the following: spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry	6-9%	M E 4-5% —	C1 C2 2-4% —		
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades): A. Saws (non-mechanical): I. Back saws, rip saws ... II. Other ... B. Saw blades: I. Bandsaw blades ... II. Chain saw blades ... III. Other ...	8-8% 9% 9% 8-8% 10%	M E 6% — M E 6% — M E 6% — M E 6% —	C1 C2 2-8% — C1 C2 3-6% — C1 C2 3-6% — C1 C2 2-8% — C1 C2 4% —		
82.03	Hand tools, the following: pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps: A. Files and rasps ... B. Other ...	8% 8-8%	M E 6% — M E 6% —	C1 C2 2% — C1 C2 2-8% —		

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
82.04	<p>Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated):</p> <p>A. Knife sharpeners ... ..</p> <p>B. Tyre levers and other appliances for fitting tyres ... ..</p> <p>C. Other tools and appliances:  I. Of wire, but not including engineers', carpenters' and joiners' tools  II. Other ... ..</p> <p>D. Parts of the tools and appliances of subheadings A., B. and C. above:  I. Parts of wire of the tools and appliances of subheading C. I. above  II. Other ... ..</p>	<p>8.6%</p> <p>7.1%</p> <p>12.8%</p> <p>7.1%</p> <p>12.8%</p> <p>8.6%</p>	<p>M E M E</p> <p>M E M E</p> <p>M E M E</p>	<p>2.6% — 2.6% —</p> <p>2.6% — 2.6% —</p> <p>2.6% — 2.6% —</p> <p>2.6% — 2.6% —</p>
82.05	<p>Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping; drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits, with a working part of:</p> <p>A. Base metal:  I. Tools ... ..  II. Parts ... ..</p> <p>B. Metal carbides:  I. Tools ... ..  II. Parts ... ..</p> <p>C. Diamond or agglomerated diamond:  I. Diamond dies for wire drawing ... ..</p>	<p>7.1%</p> <p>8.6%</p> <p>7.1%</p> <p>8.6%</p> <p>9%</p>	<p>M E M E</p> <p>M E M E</p> <p>M E M E</p>	<p>2.6% — 2.6% —</p> <p>2.6% — 2.6% —</p> <p>2.6% — 2.6% —</p> <p>2.6% — 2.6% —</p> <p>3% —</p>

1	2	3	4	5	
82.05 (contd)	C. II. Other tools ... .. III. Parts of the tools of subheadings C. I. and II. above ... D. Other materials: I. Tools ... .. II. Parts ... ..	7.5% 9% 6.9% 8.4%	M E M E M E M E M E	4.5% 6% 4.5% 6% 4.5% 6% 6% 6%	3% — 3% — 2.4% — 2.4% — 2% — 2.8% — 2.8% —
82.06	Knives and cutting blades, for machines or for mechanical appliances	6.5%	M E	4.5% —	C1 C2
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)	8.8%	M E	6% —	C1 C2
82.08	Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding 10 kg and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	8.8%	M E	6% —	C1 C2
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06: A. Knives ... .. B. Parts of knives ... ..	F £0.0600 per doz. or 10.8% w.i.g., plus 6.8% S £0.1000 per doz. or 18% w.i.g., 17%	M E M E	£0.0600 per doz. or 10.8% w.i.g. — 10.8% —	C1 C2 C1 C2
82.10	Knife blades ... ..	F £0.0300 per doz. or 10.8% w.i.g., plus 5.2% S £0.0500 per doz. or 18% w.i.g.	M E	£0.0300 per doz. or 10.8% w.i.g. —	C1 C2

1	2	3	4	5	
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips): A. Razors: I. Open blade ... .. II. Other ... .. B. Blades and cutters: I. Safety razor blades II. Other ... .. C. Other parts ... .. Scissors (including tailors' shears), and blades therefor ... ..	5.6% 7% 6% 11.8% 6.5% 6% 7% 6% 16.2%	M E M E M E M E M E M E	3.6% 3.6% 9% 3.6% 3.6% 12%	2% 2.8% 2.8% 2.6% 2.8% 4.2%
82.12	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files): A. Manicure and chiropody sets and appliances ... .. B. Other ... ..	15.4% 9.4%	M E M E	12% 6%	3.4% 3.4%
82.13	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware: A. Of stainless steel ... .. B. Other ... ..	19% 18% 14.2%	M E M E	10.8% 10.8%	7.6% 3.4%
82.14	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14	13.8%	M E	10.8%	3%

## 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).

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (F) (S)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)		
1	2	3	4	5		
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal	8.5%	M E 5.4%	C1 C2 3.4%		
83.02	Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like	8.2%	M E 5.4%	C1 C2 2.8%		
83.03	Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash and deed boxes and the like, of base metal	F S 8.5% 7.5%	M E 4.5%	C1 C2 3.4%		

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
83.04	Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03	F 8% S 7.5%	M 4.5% E —	CI 3.2% C2 —
83.05	Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal	9%	M 6% E —	CI 3% C2 —
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	9%	M 6% E —	CI 3.6% C2 —
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22)	7%	M 4.8% E —	CI 2.8% C2 —
83.08	Flexible tubing and piping, of base metal ... ..	8.8%	M 6% E —	CI 2.8% C2 —
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal: A. Bifurcated rivets of iron or steel ... .. B. Other... ..	10.1% 7.4%	M 7.5% E — M 4.8% E —	CI 2.6% C2 — CI 2.6% C2 —
83.10	Beads and spangles, of base metal ... ..	F 8.1% S 7.5%	M 4.5% E —	CI 3.6% C2 —
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal	12.6%	M 9% E —	CI 3.6% C2 —
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal	9.5%	M 6% E —	CI 3.8% C2 —

1	2	3	4	5		
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal: A. Capsules of aluminium or lead: I. Capsules of aluminium of a maximum diameter of 21 mm, with or without an internal rubber seal, but not combined with other materials II. Other ... .. B. Other... ..	7%  9.2% 8% 7%  9%	M E  M E M E  M E	4.8% —  4.8% — 4.8% —  6% —	C1 C2  C1 C2 C1 C2  C1 C2	2.8% —  4.4% — 2.8% —  3% —
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	F S	M E	C1 C2	4% 3%	
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying: A. Welding electrodes cored with steel and coated with refractory material B. Other... ..	F S	M E M E	4.8% — 4.8% —	C1 C2 C1 C2	4% 3%



## 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, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
  - (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21;
  - (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);
  - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15;
  - (g) Parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
  - (h) Endless belts of metal wire or strip (Section XV);
  - (i) Articles falling within Chapter 82 or 83;
  - (k) The vehicles, aircraft and parts thereof and vessels and certain associated transport equipment falling within Section XVII;
  - (l) Articles falling within Chapter 90;
  - (m) Clocks, watches and other articles falling within Chapter 91;
  - (n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.02; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09); or
  - (o) Articles falling within Chapter 97.
2. Subject to Note 1. to this Section, Note 1. to Chapter 84 and Note 1. to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules:
  - (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings.
  - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind *or in heading No. 84.38, 84.48 or 84.55, as appropriate*. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.
  - (c) All other parts are to be classified in heading No. 84.65 or 85.28.
3. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imported, are to be classified under the same heading as such machinery or appliances. The weight of such motors and transmission, conveyor or elevator belts is to be included in the weights specified in this Schedule.
  5. For the purposes of these Notes, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.
- Additional Notes
1. *Tools necessary for the assembly or maintenance of machines are to be classified with those machines if imported with them. Interchangeable tools imported with machines are also to be classified therewith if they form part of the normal equipment of the machines and are normally sold with them.*
  2. *Should the Customs so require, the declarant shall produce, in support of his declaration, an illustrated document (for example, instructions, prospectus, a page from a catalogue, a photograph) giving the normal description of the machine, its uses and essential characteristics and, in respect of a disassembled machine, an assembly plan and a list of the contents of the various packages.*
  3. *The provisions of General Rule A.2. (a) are also applicable, at the request of the declarant and subject to conditions stipulated by the competent authorities, to machines imported in split consignments.*
  4. *Cases, boxes and similar containers imported with articles of this Section are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.*
  5. *Tractors coupled, even by means of special devices, to machines and mechanical appliances of this Section are in all cases to be classified separately (heading No. 87.01).*

#### Chapter 84

##### *Boilers, Machinery and Mechanical Appliances; Parts thereof*

#### Notes

1. This Chapter does not cover:
  - (a) Millstones, grindstones and other articles falling within Chapter 68;
  - (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
  - (c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
  - (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81); or
  - (e) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 85.06.
2. Subject to the operation of Notes 3. and 4. to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.
  - (a) Heading No. 84.17 is, however, to be taken not to apply to:
    - (i) Germination plant, incubators and brooders (heading No. 84.28);
    - (ii) Grain dampening machines (heading No. 84.29);
    - (iii) Diffusing apparatus for sugar juice extraction (heading No. 84.30);
    - (iv) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40); or
    - (v) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

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

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

3. (A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means:
  - (a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run;
  - (b) Analogue machines capable of simulating mathematical models and comprising at least: analogue elements, control elements and programming elements;
  - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions:
  - (a) it is connectable to the central processing unit either directly or through one or more other units;
  - (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).
 Such units imported separately are also to be classified in heading No. 84.53.
4. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified under heading No. 73.40.
5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose. Subject to Note 2. to this Chapter and Note 3. to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

#### Additional Notes

1. For the purposes of subheading 84.06 A., the expression "aircraft engines" shall apply only to engines designed for fitting with an airscrew or rotor.
2. For the purposes of subheading 84.45 C.VI.a), the expression "micrometric adjusting system" shall mean any device allowing the determination or setting to at least 1/100th (0.01) mm of the movement of an important element of a machine, such as the table, the spindle, or the grinding head.
3. For the purposes of subheading 84.45 C.VII., the expression "jig boring machines" shall be taken to apply only to machine-tools which:
  - (a) Carry out one or more machining operations on the co-ordinate principle; and
  - (b) Are of such precision that any error in the travel of the work holder table and of the tool holder does not exceed 0.005 mm.
4. (EURATOM) The term "nuclear reactors" (subheading 84.59 B.) covers all the apparatus and appliances inside the area screened off by a biological shield, including, where appropriate, the shield itself; it also includes apparatus and appliances forming a whole with the parts contained inside the screen (*inter alia*, control rods and their operating mechanisms, provided these form a whole with the control rods or with other parts inside the screen).

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	"Community"* "EFTA"*	"Non-associable CPA"* "Associable CPA"*	(M) (E)	(C1) (C2)
1	2	3	4	5		
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	6.7%	M E 4.5%	C1 C2 2.2%		
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units	7.6%	M E 5.4%	C1 C2 2.2%		
84.03	Producer gas and water gas generators, with or without purifiers; acetylene gas generators (water process) and similar gas generators, with or without purifiers	8.2%	M E 6%	C1 C2 2.2%		
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers	8%	M E 5.4%	C1 C2 2.6%		
84.05	Steam and other vapour power units, not incorporating boilers ...	7.4%	M E 5.4%	C1 C2 2%		
84.06	Internal combustion piston engines: A. Aircraft engines as defined in Additional Note 1. to this Chapter, of a power of: I. 400 metric hp or less ... .. II. More than 400 metric hp ... .. B. Outboard motors ... .. C. Other engines: I. Spark ignition engines of a cylinder capacity of: a) 250 cc or less: 1. Motor vehicle engines ... ..	6.9% 6.1% 8.9% 7.5% 12%	M E 4.5% M E 4.5% M E 4.5% M E 8.4%	C1 C2 2.4% C1 C2 1.6% C1 C2 4.4% M E 9%		

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
	2. Other ... ..	F 8.1% S 7.5%	M 4.5% E —	CI 3.6% C2 —
	b) More than 250 cc: 1. For the industrial assembly of: Agricultural walking tractors of subheading 87.01 A., Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2,800 cc, Special purpose motor vehicles of heading No. 87.03	11.2%	M 8.4% E —	8.2%
	2. Other: aa) Motor vehicle engines other than track-laying tractor engines bb) Other ... ..	13.2% 9.3% 7.5%	M 8.4% E — M 4.5% E —	10.2% 9% 4.8% —
	II. Compression ignition engines: a) Marine engines ... ..	8.9% 7.5%	M 4.5% E —	4.4% —
	b) Other: 1. For the industrial assembly of: Agricultural walking tractors of subheading 87.01 A., Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15, Motor vehicles for the transport of goods or materials, with an engine of a cylinder capacity of less than 2,500 cc, Special purpose motor vehicles of heading No. 87.03	11.2%	M 8.4% E —	8.2%
	2. Other: aa) Motor vehicle engines other than track-laying tractor engines bb) Other ... ..	14% 10.1% 7.5%	M 8.4% E — M 4.5% E —	11% 9% 5.6% —

I	2	3	4	5		
84.06 (contd)	D. Parts: I. For aircraft engines ... .. II. For other engines: a) Suitable for use in motor vehicle engines, other than track-laying tractor engines (but not including piston rings of a diameter of 127 mm or over when compressed) b) Other ... ..	6.5%  11.2%  7% 6.9%	M E  M E  M E M E	4.5% — 8.4% —  4.5% — 4.5% —	2% — 8.2%   2.8% — 2.4% —	C1 C2   C1 C2 C1 C2
84.07	<b>Hydraulic engines and motors (including water wheels and water turbines)</b>	6.9%	M E	4.5%	2.4%	C1 C2
84.08	<b>Other engines and motors:</b> A. Reaction engines: I. Turbo-jets developing a thrust of: a) 2,500 kg or less ... .. b) More than 2,500 kg ... .. II. Other (for example, ram-jets, pulse-jets, rocket engines)	6.9%  6.5%  6.9%	M E M E M E	4.5% — 4.5% — 4.5% —	2.4% — 2% — 2.4% —	C1 C2 C1 C2 C1 C2
B. Gas turbines:	I. Turbo-propellers developing a power of: a) 1,500 metric hp or less ... .. b) More than 1,500 metric hp ... ..	7.5%  6.5%	M E M E	4.5% — 4.5% —	3% — 2% —	C1 C2 C1 C2
II. Other:	a) Motor vehicle engines ... .. b) Other ... ..	9.4%  6.7%	M E M E	7.2% — 4.5% —	7%  2.2% —	C1 C2
C. Other engines and motors:	I. Motor vehicle engines ... .. II. Musical instrument (including gramophone) motors ... ..	10%  8.8%	M E M E	7.2% — 6% —	7%  2.8% —	C1 C2 C1 C2
III. Camera and cinematograph motors	... ..	14.8%	M E	12% —	2.8% —	C1 C2
IV. Other ... ..	... ..	7%	M E	4.5% —	2.8% —	C1 C2

1	2	3	4	5	
	D. Parts: I. Of reaction engines or of turbo-propellers ... .. II. Other: a) Of motor vehicle engines ... .. b) Of musical instrument (including gramophone) motors ... .. c) Of camera and cinematograph motors ... .. d) Other ... ..	6.5% 9.4% 8.2% 14.2% 6.7%	M E M E M E M E	4.5% — 7.2% — 6% — 12% — 4.5% — 4.5% —	2% — 7% — 2.2% — 2.2% — 2.2% — 2% —
84.09	Mechanically propelled road rollers ... ..	6.5%	M E	4.5% —	C1 C2
84.10	Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices; liquid elevators of bucket, chain, screw, band and similar kinds: A. Delivery pumps, fitted, or designed to be fitted, with a measuring device B. Other pumps: I. Pumps having a pressure capacity of 20 bars or more ... .. II. Other pumps ... .. III. Parts ... .. C. Liquid elevators of bucket, chain, screw, band and similar kinds	7.1% 8.1% 7.5% 6.9% 6.9% 6.7%	M E M M E M E M E	4.5% — 4.5% — 4.5% — 4.5% — 4.5% —	C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2
84.11	Air pumps, vacuum pumps and air or gas compressors (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like: A. Pumps and compressors: I. Pumps (hand or foot operated) for inflating pneumatic tyres and the like: a) For motor vehicles ... .. b) Other ... ..	9.8% 7.1%	M E M E	7.2% — 4.5% —	C1 C2

1	2	3	4	5
84.11 ( <i>cont'd</i> )	A II. Vacuum pumps creating a vacuum better than 10 <sup>-2</sup> Torr; centrifugal or axial compressors giving a compression ratio of not less than 2 and a flow of more than 3,000 m <sup>3</sup> per minute; stationary reciprocating compressors of a weight exceeding 2,000 kg III. Other pumps and compressors: a) For motor vehicles, other than vacuum pumps and air or gas compressors b) Other ... .. IV. Parts: a) For motor vehicles, other than parts of vacuum pumps and air or gas compressors b) Other ... .. B. Free-piston generators for gas turbines ... .. C. Fans, blowers and the like: I. For motor vehicles ... .. II. Other ... ..	F 8.1% S 7.5%  9.6% 6.9%  9.6% 6.9% 6.1%  9.8% 7.1%	M 4.5% E —  M 7.2% E — M 4.5% E —  M 7.2% E — M 4.5% E — M 4.5% E —  M 7.2% E — M 4.5% E —	C1 3.6% C2 —  C1 7.2% C2 — C1 2.4% C2 —  C1 7.2% C2 — C1 2.4% C2 — C1 1.6% C2 —  C1 7.4% C2 — C1 2.6% C2 —
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air	F 8% S 7.5%	M 4.5% E —	C1 3.2% C2 —
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	7.6%	M 5.4% E —	C1 2.2% C2 —
84.14	Industrial and laboratory furnaces and ovens, non-electric: A. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM) B. Other...	5.5% 6.7%	— 4.5% —	C1 5.5% C2 — C1 2.2% C2 —
84.15	Refrigerators and refrigerating equipment (electrical and other): A. Evaporators and condensers, excluding those for domestic refrigerators	6.3%	M 4.5% E —	C1 1.8% C2 —



1	2	3	4	5		
	B. Other... ..	6.5%	M E	4.5% —	C1 C2	2% —
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	6.5%	M E	4.5% —	C1 C2	2% —
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, vaporising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical:					
	A. Machinery and equipment for the manufacture of the products mentioned in subheading 28.51A. (EURATOM)	5.5%		—	C1 C2	5.5% —
	B. Machinery and equipment specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM)	5.5%		—	C1 C2	5.5% —
	C. Heat exchange units ... ..	6.3%	M E	4.5% —	C1 C2	1.8% —
	D. Percolators and other appliances for making coffee and other hot drinks:					
	I. Electrically heated ... ..	8.1% 7.5% 6.9%	M E M E	4.5% — 4.5% —	C1 C2 C1 C2	3.6% — 2.4% —
	II. Other ... ..					
	E. Medical and surgical sterilising apparatus:					
	I. Electrically heated ... ..	8.5% 7.5% 7%	M E M E	4.5% — 4.5% —	C1 C2 C1 C2	3.4% — 2.8% —
	II. Other ... ..					
	F. Other:					
	I. Water heaters, non-electric ... ..	6.9%	M E	4.5% —	C1 C2	2.4% —
	II. Other ... ..	6.7%	M E	4.5% —	C1 C2	2.2% —



1	2	3	4	5
84.21	Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines	6.9%	M E 4.5%	CI C2 2.4%
84.22	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. Machinery and mechanical appliances specially designed for dealing with highly radio-active substances (EURATOM) B. Self-propelled cranes on wheels, not capable of running on rails C. Rolling-mill machinery: roller tables for feeding and removing products; tilters and manipulators for ingots, balls, bars and slabs D. Other...	4% 8.1% 7.5% 10.9% 6.7%	— 4.5% — 7.5% — 4.5%	CI C2 CI C2 CI C2 CI C2 CI C2 CI C2 2.2%
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levelers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments): A. Excavating, levelling, tamping, boring and extracting machinery for earth, minerals or ores: I. Self-propelled, track-laying or wheeled, not capable of running on rails II. Other: a) Boring and sinking machinery b) Other B. Pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments)	8.9% 7.5% 5.9% 6.7% 7.5% 5.4%	M E 4.5% — 4.5% — 4.5% — 4.5% — 3.6%	CI C2 CI C2 CI C2 CI C2 CI C2 CI C2 1.8%
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers	5.4%	M E 3.6%	CI C2 1.8%

1	2	3	4	5		
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29): A. Root topping machines, root lifters and root harvesters ... B. Other: I. Agricultural and commercial horticultural machines, other than hay or grass mowers II. Other ...	5.4%  9% 6.3%  6.7%  7.8%  6.5%  8%  6.5%	M E  M E M E  M E  M E  M E  M E  M E  M E  M E M E	3.6% —  7.2% — 4.5% —  4.5% —  5.4% — 4.5% —  5.4% —  4.5% —  4.5% —  4.5% —  4.5% — 4.5% —	C1 C2  C1 C2 C1 C2  C1 C2  C1 C2  C1 C2  C1 C2  C1 C2  C1 C2  C1 C2 C1 C2	1.8% —  1.8% — 1.8% —  2.2% —  2.4% —  2% —  2.6% —  2% —  2% — 2.2% —
84.26	Dairy machinery (including milking machines) ...	6.7%	M E	4.5% —	C1 C2	2.2% —
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like	7.8%	M E	5.4% —	C1 C2	2.4% —
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders	6.5%	M E	4.5% —	C1 C2	2% —
84.29	Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery) for the working of cereals or dried leguminous vegetables	8%	M E	5.4% —	C1 C2	2.6% —
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing	6.5%	M E	4.5% —	C1 C2	2% —
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard: A. For making paper or paperboard ... B. Other...	6.5% 6.7%	M E M E	4.5% — 4.5% —	C1 C2 C1 C2	2% — 2.2% —

1	2	3	4	5	
84.32	Book-binding machinery, including book-sewing machines ...	6.3%	M E	4.5% —	Cl C2 1.8% —
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	6.5%	M E	4.5% —	Cl C2 2% —
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished): A. Machinery, apparatus and accessories for type-founding or type-setting: I. For founding and setting (for example, linotypes, monotypes, intertypes) II. Other ... B. Blocks, plates, cylinders and other similar articles other than lithographic stones C. Other: I. Impressed flongs and matrices for the production of complete printed pages, each page, without margins, being not less than 500 mm long and not less than 380 mm wide II. Other ...	5.5% 6.7% 7% 2.2% 6.7%	M E M E M E M E M E M E	4.5% — 4.5% — 4.5% — — 4.5% —	Cl C2 1% — 2.2% — 2.8% — Cl C2 2.2% — Cl C2 2.2% —
84.35	Other printing machinery; machines for uses ancillary to printing: A. Printing machinery: I. Cylinder letterpress printing machines, printing only one side of the sheet at each pass: a) Single-revolution machines ... b) Two-revolution machines ... II. Rotary presses ... III. Other ...	6.9% 6.1% 6.3% 6.7%	M E M E M E M E	4.5% — 4.5% — 4.5% — 4.5% —	Cl C2 2.4% — 1.6% — 1.8% — 2.2% —

1	2	3	4	5
84.35 (contd)	B. Machines for uses ancillary to printing ... ..	7.1%	M E 4.5%	C1 C2 2.6%
84.36	Machines for extruding man-made textiles; machines of a kind used for processing natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	6.5%	M E 4.5%	C1 C2 2%
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines: A. Weaving machines ... ..	6.3%	M E 4.5%	C1 C2 1.8%
	B. Knitting machines ... ..	6.9%	M E 4.5%	C1 C2 2.4%
	C. Machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net	6.1%	M E 4.5%	C1 C2 1.6%
	D. Machines for preparing yarns for use on the above machines, including warping and warp sizing machines	6.5%	M E 4.5%	C1 C2 2%
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, heads and head-lifters and hosiery needles): A. Inset mails of a kind used in the manufacture of wire heads for textile looms B. Bearded needles, and narrowing points, running-on points and welt-hooks, adapted for use in conjunction therewith C. Hosiery latch needles ... .. D. Other... ..	2% — 14% 12.2% 6.5%	F S — M E 12% — M E 10.2% — M E 4.5% —	C1 C2 2% — C1 C2 2% — C1 C2 2% — C1 C2 2% —
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	7.4%	M E 5.4%	C1 C2 2%

1	2	3	4	5
84.40	<p>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:</p> <p>A. Ironing machines and presses, electrically heated ... ..</p> <p>B. Clothes-washing machines, each of a dry linen capacity not exceeding 6 kg; domestic wringers (other than those of the centrifugal type):</p> <p>I. Electrically operated ... ..</p> <p>II. Other ... ..</p> <p>C. Other... ..</p>	<p>7.1%</p> <p>7.5%</p> <p>6.5%</p> <p>6.5%</p>	<p>M E</p> <p>4.5%</p> <p>—</p> <p>M E M E M E</p> <p>4.5%</p> <p>—</p> <p>4.5%</p> <p>—</p> <p>4.5%</p> <p>—</p>	<p>C1 C2</p> <p>2.6%</p> <p>—</p> <p>C1 C2 C1 C2 C1 C2</p> <p>3%</p> <p>—</p> <p>2%</p> <p>—</p> <p>2%</p> <p>—</p>
84.41	<p>Sewing machines; furniture specially designed for sewing machines; sewing machine needles:</p> <p>A. Sewing machines; furniture specially designed for sewing machines:</p> <p>I. Sewing machines (lock-stitch only), with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor; sewing machine heads (lock-stitch only), of a weight not exceeding 16 kg without motor or 17 kg including the motor:</p> <p>a) Sewing machines having a value (not including frames, tables or furniture) of more than 65 UA each</p> <p>b) Other ... ..</p> <p>II. Other sewing machines and other sewing machine heads</p> <p>III. Parts, including furniture specially designed for sewing machines</p> <p>B. Sewing machine needles ... ..</p>	<p>9.9%</p> <p>12%</p> <p>9.9%</p> <p>11.1%</p> <p>10.3%</p>	<p>M E M E M E M E M E</p> <p>7.5%</p> <p>—</p> <p>7.5%</p> <p>—</p> <p>7.5%</p> <p>—</p> <p>7.5%</p> <p>—</p> <p>7.5%</p> <p>—</p> <p>7.5%</p> <p>—</p>	<p>C1 C2</p> <p>2.4%</p> <p>—</p> <p>4.8%</p> <p>—</p> <p>2.4%</p> <p>—</p> <p>3.6%</p> <p>—</p> <p>2.8%</p> <p>—</p>

1	2	3	4	5
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery)	6.7%	M E 4.5%	C1 C2 2.2%
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	6.5%	M E 4.5%	C1 C2 2%
84.44	Rolling mills and rolls therefor: A. Rolling mills specially designed for the recycling of irradiated nuclear fuels (EURATOM) B. Other...	5.5% 8.8%	— M E 6%	C1 C2 C1 C2 5.5% 2.8%
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50: A. Specially designed for the recycling of irradiated nuclear fuels (for example, sheathing, unsheathing, shaping): I. Automatic machines, numerically controlled (EURATOM) II. Other (EURATOM)...	11% 9% 5.5%	— —	C1 C2 C1 C2 11% 5.5%
	B. Machine-tools operating by electro-erosion or other electrical processes; ultrasonic machine-tools: I. Automatic machines, numerically controlled II. Other ...	7.8% 6.6%	M E M E 5.4% 5.4%	C1 C2 C1 C2 2.4% 1.2%
	C. Other machine tools: I. Lathes: a) Automatic lathes, numerically controlled ... b) Other ...	8% 8.2%	M E M E 5.4% 5.4%	C1 C2 C1 C2 3.2% 2.8%
	II. Reaming machines: a) Automatic machines, numerically controlled ... b) Other ...	7.8% 6.6%	M E M E 5.4% 5.4%	C1 C2 C1 C2 2.4% 1.2%
	III. Planing machines:			



1	2	3	4	5
	a) Automatic machines, numerically controlled ...	8%	M 5.4%	C1 3.2%
	b) Other ... ..	8.2%	E 5.4%	C2 2.8%
	IV. Shaping machines, sawing machines and cutting machines, broaching machines and slotting machines:			
	a) Automatic machines, numerically controlled ...	7.4%	M 5.4%	C1 2%
	b) Other ... ..	6.4%	E 5.4%	C2 1%
	V. Milling machines; drilling and boring machines:			
	a) Automatic machines, numerically controlled ...	10%	M 5.4%	C1 4%
	b) Other ... ..	9%	E 5.4%	C2 3.2%
	VI. Sharpening, trimming, trueing, grinding, polishing, lapping, dressing or surfacing machines and similar machines operating by means of grinding wheels, abrasives or polishing products:			
	a) Fitted with a micrometric adjusting system within the meaning of Additional Note 2. to this Chapter:			
	1. Automatic machines, numerically controlled ...	8%	M 5.4%	C1 3.2%
	2. Other ... ..	8.2%	E 5.4%	C2 2.8%
	b) Other:			
	1. Automatic machines, numerically controlled ...	6.6%	M 5.4%	C1 1.2%
	2. Other ... ..	6.4%	E 5.4%	C2 1%
	VII. Jig boring machines:			
	a) Automatic machines, numerically controlled ...	7.4%	M 5.4%	C1 2%
	b) Other ... ..	6.4%	E 5.4%	C2 1%
	VIII. Gear-cutting machines:			
	a) For cutting cylindrical gears:			
	1. Automatic machines, numerically controlled ...	8%	M 5.4%	C1 3.2%
	2. Other ... ..	8.2%	E 5.4%	C2 2.8%



1	2	3	4	5
84.48	Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47, including work and tool holders, self-opening dieheads, dividing heads and other appliances for machine-tools; tool holders for any type of tool or machine-tool for working in the hand: A. Parts of flying shears of a kind used in rolling mills ... .. B. Other... ..	8.9% 6.8%	7.5% 5.4%	1.4% 1.4%
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor	7.1%	4.5%	2.6%
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances	6.5%	4.5%	2% —
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines: A. Typewriters ... .. B. Cheque-writing machines ... ..	7.1% 6.5%	4.5% 4.5%	2.6% 2% —
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device: A. Electronic calculating machines ... .. B. Other: I. Cash registers ... .. II. Other ... ..	10.1% 7.5% 5.5% 5% 6.7%	4.5% — 3% — 4.5%	5.6% — 2.2% — 2.2%
84.53	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included: A. Automatic data processing machines and units thereof: I. Automatic data processing machines (including systems)	11.2%	8.4%	2.8% —

1	2	3	4	5	
<b>84.53</b> ( <i>contd</i> )	A. II. Units of automatic data processing machines: a) Card punches and card readers ... .. b) Power supply units ... .. c) Other units ... .. B. Other ... ..	7% 8.8% 11.2% 7%	M E M E M E M E	4.5% — 6% — 8.4% — 4.5% —	C1 C2 C1 C2 C1 C2 C1 C2
<b>84.54</b>	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines): A. Addressing machines and address plate embossing machines B. Other: I. Cash registers ... .. II. Other ... ..	7.1% 5.4% 5% 6.9%	M E M E M E	4.5% — 3% — 4.5% —	C1 C2 C1 C2 C1 C2
<b>84.55</b>	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54: A. Address plates ... .. B. Parts and accessories for electronic calculating machines falling within subheading 84.52 A. C. Other: I. Parts of the following machines (not being electronic machines or machines operated in conjunction with punched cards): 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	7% 8.7% 7.5% F S F S F S	M E M E M E M E M E	4.5% — 4.5% — £0.0510 per lb or 4.5% w.i.l., plus 2.4% £0.0850 per lb or 7.5% w.i.l.	C1 C2 C1 C2 C1 C2 C1 C2

1	2	3	4	5	
	Billing machines Posting machines Cheque-writing machines II. Parts of cash registers ... .. III. Parts of automatic data processing machines and units thereof: a) Of goods of subheading 84.53 A.II. a) ... .. b) Of goods of subheading 84.53 A.II. b) ... .. c) Other ... .. IV. Other	F S  6.9% 8.4% 10.8% 6.9% 6.5%	M E  M E M E M E M E M E	3% —  4.5% 6% 8.4% — 4.5% 4.5% —	2.4% —  2.4% 2.4% 2.4% — 2.4% 2% —
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				
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves: A. Glass-working machines (other than machines for working glass in the cold) B. Machines for assembling electric filament and discharge lamps and electronic and similar tubes and valves	6.3% 6.5%	M E M E	1.8% — 2% —	
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	6.5%	M E	2% —	
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter: A. For the manufacture of the products mentioned in subheading 28.51A. (EURATOM) B. Nuclear reactors (EURATOM) ... ..	5.5% 10% 7.5%		5.5% — 10% —	

1	2	3	4	5
84.59 (cont'd)	C. Specially designed for the recycling of irradiated nuclear fuels (for example, sintering of radio-active metal oxides, sheathing) (EURATOM) D. Rope or cable making machinery, including electric wire and cable making machines: I. Stranding, twisting, cabling and similar machines and appliances II. Other machines and appliances (for example, reinforcing, taping, insulating and the like for the preparation, coating, finishing of ropes and cables) E. Other: I. Strip coilers of a kind used in rolling mills ... .. II. Other ... ..	5.5%  6.5% 7%  9.9% 6.9%  6.5%	—  4.5% 4.5% —  7.5% 4.5% —  4.5% —	C1 C2  C1 C2 C1 C2  C1 C2 C1 C2  C1 C2
84.60	Moulding boxes for metal foundry; moulds of a type used for metal (other than ingot moulds), for metal carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	6.5%	4.5%	2.4% 2.4% 2%
84.61	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves: A. Pressure reducing valves ... .. B. Other... ..	7.2% 7.4%	4.8% 4.8%	2.4% 2.6% 3.6% 2.8%
84.62	Ball, roller or needle roller bearings ... ..	9%	5.4%	3.6% 2.8%
84.63	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), flywheels, pulleys and pulley blocks, clutches and shaft couplings	7%	4.5%	2.2%
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings	6.7%	4.5%	2.2%

1	2	3	4	5
84.65	<p>Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter:</p> <p>A. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm</p> <p>B. Other...</p>	6.3%	<p>M 4.5% E —</p> <p>M 4.5% E —</p>	<p>C1 1.8% C2 —</p> <p>C1 2.4% C2 —</p>

## Chapter 85

*Electrical Machinery and Equipment; Parts thereof*

## Notes

1. This Chapter does not cover:
  - (a) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
  - (b) Articles of glass of heading No. 70.11; or
  - (c) Electrically heated furniture of Chapter 94.
2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.
3. Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes:
  - (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;
  - (b) Other machines provided the weight of such other machines does not exceed 20 kg.
 The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).
4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements). The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements. Thin- or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.
5. For the purposes of heading No. 85.21:
  - (A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field;
  - (B) "Electronic microcircuits" are to be taken to be:
    - (a) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;
    - (b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;
    - (c) Hybrid integrated circuits in which passive and active elements, some obtained by thin- or thick-film technology (resistors, capacitors, interconnections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.
 For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in this Schedule which might cover them by reference to, in particular, their function.



Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (F) (S)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)		
1	2	3	4	5		
85.01	<b>Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:</b> A. Generators, motors (whether or not equipped with speed reducing, changing or step-up gear) and rotary converters: I. Synchronous motors of an output of not more than 18 watts II. Other ... .. B. Transformers, static converters, rectifiers and rectifying apparatus; inductors: I. Transformers rated at not less than 1 KVA on continuous load II. Metal tank mercury arc rectifiers ... .. III. Inductors, calibrated ... .. IV. Other ... .. C. Parts: I. Motor and generator casings and unwound rotors and stators II. Of the goods of subheading B. I. and B. II. ... .. III. Of the goods of subheading B. III. ... .. IV. Other ... ..	9.4%	M E	6% —	C1 C2	3.4% —
		8%	M E	6% —	C1 C2	2% —
		7.1%	M E	4.5% —	C1 C2	2.6% —
		7.1%	M E	4.5% —	C1 C2	2.6% —
		10.1%	M E	7.5% —	C1 C2	2.6% —
		8.6%	M E	6% —	C1 C2	2.6% —
		5.4% 5% 6.9%	F S	3% — —	C1 C2 C1	2.4% — —
		9.9%	M E	7.5% —	C1 C2	2.4% —
		8.4%	M E	6% —	C1 C2	2.4% —

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5	
85.02	Electro-magnets; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads: A. Chucks and vices ... .. B. Other... ..	6.9% 8.4%	4.5% 6% —	C1 C2 C1 C2 —	2.4% — 2.4% —
85.03	Primary cells and primary batteries ... ..	F S 15.5% 12.5%	M E 7.5% —	C1 C2 —	8% —
85.04	Electric accumulators: A. Lead-acid accumulators ... .. B. Other... .. C. Parts: I. Wooden separators ... .. II. Other ... ..	F S 8.5% 7.5% 7.5%	M E 4.5% — 4.5% —	C1 C2 C1 C2 —	4% — 3% —
85.05	Tools for working in the hand, with self-contained electric motor ... ..	6.1% 8.5% 7.5% 7% <sup>*</sup>	M E 4.5% — 4.5% —	C1 C2 C1 C2 —	1.6% — 3.4% —
85.06	Electro-mechanical domestic appliances, with self-contained electric motor	7.5%	M E 4.5% —	C1 C2 —	2.8% —
85.07	Shavers and hair clippers, with self-contained electric motor: A. Shavers: I. Shavers ... .. II. Parts ... .. B. Hair clippers: I. Hair clippers ... .. II. Parts ... ..	7.1% 8.6% 6.7% 8.2%	M E 4.5% — 6% —	C1 C2 C1 C2 —	2.6% — 2.6% —
			M E 4.5% — 6% —	C1 C2 C1 C2 —	2.2% — 2.2% —

1	2	3	4	5		
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:</b> A. Starter motors, generators and cut-outs: I. Parts of motor vehicles ... .. II. Other ... .. B. Ignition magnetos, including magneto-dynamos and magnetic flywheels: I. Magneto-dynamos for use in motor vehicles ... .. II. Other ... .. C. Glow plugs: I. Parts of motor vehicles ... .. II. Other ... .. D. Other: I. Parts of motor vehicles ... .. II. Other ... ..	10.6% 9.4% 10% 8.8% 10.5% 10.5% 10% 10.8% 9%	M E M E M E M E M E M E M E M E	7.2% 6% 7.2% 6% 7.2% 6% 7.2% 6%	8.5% 8% 3.4% 7% 2.8% 9% 8% 4.2% 9% 8% 3.6%	C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2
85.09	<b>Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles:</b> A. Lighting equipment, other than equipment of heading No. 85.08: I. For cycles (other than motor cycles) ... .. II. Other ... .. B. Sound signalling equipment: I. For cycles (other than motor cycles) ... .. II. Other ... ..	11.2% 10% 11.8% 10.6%	M E M E M E M E	8.4% 7.2% 8.4% 7.2%	2.8% 7% 3.4% 8.5% 8%	C1 C2 C1 C2 C1 C2 C1 C2

1	2	3	4	5
85.09 (contd)	C. Other: I. For cycles (other than motor cycles) ... .. II. Other ... ..	12% 10.8%	M E M E  M E M E	3.6% — 9% 8%  3% — 5.2% —
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09: A. Miners' safety lamps ... .. B. Other... ..	9% 11.2% 10%	M E M E  F S	C1 C2 C1 C2  C1 C2 C1 C2
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting: A. Furnaces, ovens, induction and dielectric heating equipment: I. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM) II. Other: a) Heating and cooking apparatus ... .. b) Parts of the goods of subheading II.a) above ... .. B. Electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting, for any material: I. Welding machines or apparatus (other than tube-making machines or apparatus) II. Other machines and apparatus ... .. III. Parts of the goods of subheadings B.I. and B.II. above	5.5% 6.7% 8.2%  7.5% 9% 9%	—   M E M E  M E M E  M E M E  M E M E	C1 C2  C1 C2 C1 C2  C1 C2 C1 C2  C1 C2 C1 C2  C1 C2 C1 C2  C1 C2 C1 C2
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors, other than those of carbon:			

1	2	3	4	5
	A. Electric instantaneous or storage water heaters and immersion heaters:			
	I. Heaters ... ..	8% 7.5% 9.2%	M E M E	C1 C2 C1 C2
	II. Parts ... ..		4.5% 6% —	3.2% — 3.2% —
	B. Electric soil heating apparatus and electric space heating apparatus:			
	I. Heating apparatus ... ..	8.5% 7.5% 9.4%	M E M E	C1 C2 C1 C2
	II. Parts of the goods of subheading B.I. above ... ..	9.5%	M M E	C1 C1 C2
	C. Electric hair dressing appliances (for example, hair dryers, hair curlers, curling tong heaters)		6% —	3.4% — 3.4% — 3.8% —
	D. Electric smoothing irons ... ..	11.5% 10%	M E	C1 C2
	E. Electro-thermic domestic appliances:			
	I. Heating and cooking appliances ... ..	7.5%	M E	C1 C2
	II. Other appliances ... ..	9%	M E	C1 C2
	III. Parts ... ..	9%	M E	C1 C2
	F. Electric heating resistors ... ..	8.8%	M E	C1 C2
	85.13 Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):			
	A. Apparatus for carrier-current line systems ... ..	7.1%	M E	C1 C2
	B. Other... ..	7.5%	M E	C1 C2
	85.14 Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers:			
	A. Microphones and stands therefor; loudspeakers and amplifiers, not being sound amplification apparatus of a kind used for the reproduction of music	8.8%	M E	C1 C2



1	2	3	4	5		
	IV. Television cameras ... ..	11.8%	M E	9% —	C1 C2	2.8% —
	B. Other apparatus:					
	I. Transmitters, receivers and transmitter-receivers designed or adapted for fitting to motor vehicles	13%	M	9%		10%
	II. Other ... ..	13%	M E	9% —	C1 C2	4% —
	C. Parts of the goods of subheadings A. and B. above:					
	I. Cabinets and cases:					
	a) Of wood:					
	1. Of the goods of subheading A.III.b)1.aa) above	11.6%	M	9%		8.6%
	2. Other ... ..	11.6%	M E	9% —	C1 C2	2.6% —
	b) Of other materials:					
	1. Of the goods of subheading A.III.b)1.aa) above	12.2%	M	9%		9.2%
	2. Other ... ..	12.2%	M E	9% —	C1 C2	3.2% —
	II. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm:					
	a) Of the goods of subheading A.III.b)1.aa) above	12.6%	M	9%		9%
	b) Other ... ..	12.6%	M E	9% —	C1 C2	3.6% —
	III. Other:					
	a) Of the goods of subheading A.III.b)1.aa) above	14.2%	M	9%		11.2%
	b) Other ... ..	14.2%	M E	9% —	C1 C2	10% 5.2% —
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields	8.4%	M E	6% —	C1 C2	2.4% —
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	8.4%	M E	6% —	C1 C2	2.4% —
85.18	Electrical capacitors, fixed or variable	10.3%	M E	7.5% —	C1 C2	2.8% —

1	2	3	4	5
85.19	<p>Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels:</p> <p>A. Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits or for making connections to or in electrical circuits:</p> <p>I. Parts of motor vehicles ... ..</p> <p>II. Other ... ..</p> <p>B. Resistors, fixed or variable (including potentiometers), other than heating resistors:</p> <p>I. Parts of motor vehicles ... ..</p> <p>II. Standard and laboratory ... ..</p> <p>III. Other ... ..</p> <p>C. Printed circuits ... ..</p> <p>D. Switchboards and control panels:</p> <p>I. Parts of motor vehicles ... ..</p> <p>II. Other ... ..</p>	9.8%	7.2%	7.4%
		7.4%	4.8%	—
		10.4%	7.2%	8%
		13.4%	10.2%	3.2%
		8%	4.8%	3.2%
		11.5%	7.5%	4%
		9.4%	7.2%	7%
		7%	4.8%	2.2%
85.20	<p>Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs:</p> <p>A. Filament lamps for lighting ... ..</p> <p>B. Other:</p> <p>I. Discharge lamps; arc-lamps for cinematograph projectors ... ..</p> <p>II. Other ... ..</p>	7.2%	4.8%	2.4%
		10.3%	7.5%	2.8%
		7%	4.8%	2.8%





1	2	3	4	5
85.21 (contd)	E. Parts: I. Parts of the goods of subheading A.I.a) above ... II. Parts of the goods of subheadings A.I.b), A.II., A.III. and A.IV. above ... III. Parts of the goods of subheading C.I. above ... IV. Parts of the goods of subheading D.I.a) above ... V. Parts of the goods of subheading D.I.b) above ... VI. Other ...	F 9% S 8% 11.1% F 6.6% S 5% 9% 9% 15.6%	M 4.8% E — M 7.5% E — M 3% E — M 6% E — M 6% E — M 7.8% E 7% M 3.6% E —	C1 3.6% C2 — C1 3.6% C2 — C1 3.6% C2 — C1 3.6% C2 — C1 7.8% C2 7% C1 3.6% C2 —
85.22	<b>Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter:</b> A. For the manufacture of the products mentioned in subheading 28.51A. (EURATOM) B. Specially designed for the separation of irradiated nuclear fuels, for the treatment of radio-active waste or for the recycling of irradiated nuclear fuels (EURATOM) C. Other...	5.5% 5.5% 10.7%	— — 7.5%	C1 5.5% C2 — C1 5.5% C2 — C1 3.2% C2 —
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:</b> A. Cable core, whether bound with brass tape or not, produced by stripping used submarine cables B. Other...	4.4% — 9.2% 8%	— — 4.8%	C1 4.4% C2 — C1 4.4% C2 —
85.24	<b>Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes:</b> A. Electrodes for electrolysis installations: I. Amorphous carbon electrodes, but not including primary battery carbons or arc-lamp carbons II. Other ... B. Heating resistors, other than those falling within heading No. 85.12	11.1% 9% 8% 7%	M 7.5% E — M 4.8% E — M 4.8% E —	C1 3.6% C2 — C1 3.6% C2 — C1 2.2% C2 —

1	2	3	4	5
85.25	C. Other: I. Arc-lamp carbons and parts thereof: a) Arc-lamp carbons which are externally covered with copper and do not exceed 14 mm in diameter and parts thereof b) Other ... .. II. Amorphous carbon electrodes, but not including primary battery carbons or arc-lamp carbons III. Carbon brushes fitted with metal terminals or metal connectors IV. Other ... .. Insulators of any material: A. Of ceramic materials ... .. B. Of artificial plastic materials or of glass fibre ... .. C. Of other materials ... ..	F £0.2446 per kg plus 3.2% S £0.4078 per kg F £0.0793 per kg plus 3.2% S £0.1322 per kg plus 10.7% F 6.8% S 6% S 8% F 4% or 6 UA per 100 kg gross, w.i.g.(*) plus 6% S 10% F 12% S 10% S 10%	M £0.2446 per kg E — M £0.0793 per kg E — M 7.5% E — M 3.6% E — M 4.8% E — M 6% E — M 6% E — M 6% E — M 7.2% E — M 6% E — M 7.2% E — M 6% E —	C1 3.2% C2 — C1 3.2% C2 — C1 3.2% C2 — C1 3.2% C2 — C1 3.2% C2 — C1 4% or 6 UA per 100 kg gross, w.i.g.(*) C2 6% C1 6% C2 10% C1 4% C2 — C1 9.6% C2 8% C1 4.8% C2 — C1 7% C2 — C1 2.8% C2 —
85.26	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25: A. Of ceramic materials or of glass: I. Parts of motor vehicles ... .. II. Other ... .. B. Of hardened rubber or of bituminous materials: I. Parts of motor vehicles ... .. II. Other ... ..	F 12% S 10.8% S 10% S 10% S 8.8%	M 7.2% E — M 6% E — M 7.2% E — M 6% E —	C1 9.6% C2 8% C1 4.8% C2 — C1 7% C2 — C1 2.8% C2 —

\* For insulators of a value of more than 60 UA per 100 kg gross the duty shall not exceed 7.6%.

1	2	3	4	5	
85.26 ( <i>contd.</i> )	C. Of artificial plastic materials: I. Parts of motor vehicles ... .. II. Other ... ..	F S F S	7.2% — 6% —	C1 C2 C1 C2	10.4% 8% 5.6% —
85.27	D. Of other materials: I. Parts of motor vehicles ... .. II. Other ... ..	11.2% 10%	7.2% — 6% —	C1 C2 C1 C2	8.8% 8% 4% —
85.28	Electrical conduit tubing and joints therefor, of base metal lined with insulating material Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	7% 8.2%	4.8% — 6% —	C1 C2 C1 C2	2.8% — 2.2% —

## 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);
  - (j) Brushes of a kind used as parts of vehicles (heading No. 96.02).
3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.
4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.
5. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:
  - (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
  - (b) In Chapter 87 if designed to travel over land or over both land and water;
  - (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.
 Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.  
 Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hovertrain transport systems as traffic control equipment for railways.

## Additional Note

*Tools and articles necessary for the maintenance or repair of vehicles are to be classified with those vehicles if imported with them. Other accessories imported with vehicles are also to be classified therewith if they form part of the normal equipment of the vehicles and are normally sold with them.*

## 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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
86.01	Steam rail locomotives and tenders ... ..	7.4%	M E	4.8% —	C1 C2	2.6% —
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	7%	M E	4.8% —	C1 C2	2.8% —
86.03	Other rail locomotives ... ..	6.8%	M E	4.8% —	C1 C2	2% —

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys: A. Electric railway and tramway coaches, vans and trucks (powered from an external source of electricity) B. Other...	7% 7.4%	M E M E 4.8% 4.8%	C1 C2 C1 C2 2.8% 2.6%
86.05	Railway and tramway passenger coaches and luggage vans; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches	6.8%	M E 4.8%	C1 C2 2%
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	6.8%	M E 4.8%	C1 C2 2%
86.07	Railway and tramway goods vans, goods wagons and trucks: A. Specially designed for the transport of highly radio-active material (EURATOM) B. Other: I. For use on railways not exceeding 900 mm in gauge ... II. Other ...	5% 12.4% 8.2%	— M E M E 10.2% 6%	C1 C2 5% 2.2% 2.2%
86.08	Containers specially designed and equipped for carriage by one or more modes of transport: A. Containers with an anti-radiation lead covering, for the transport of radio-active materials (EURATOM) B. Other...	5% 8.4%	— M E 6%	C1 C2 C1 C2 5% 2.4%
86.09	Parts of railway and tramway locomotives and rolling-stock: A. Bogies, bissel-bogies and the like, and parts thereof: I. Of vans, wagons and trucks for use on railways not exceeding 900 mm in gauge II. Other ... B. Brakes and parts thereof: I. Of vans, wagons and trucks for use on railways not exceeding 900 mm in gauge II. Other ...	12.2% 8% 12% 7.8%	M E M E 10.2% 6% M E M E 10.2% 6%	C1 C2 C1 C2 2% 2% C1 C2 C1 C2 1.8% 1.8%





## 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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5	5	
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys: A. Agricultural walking tractors, with either a spark ignition or a compression ignition engine, of a cylinder capacity of: I. 1,000 cc or less ... .. II. More than 1,000 cc ... .. B. Agricultural tractors (excluding walking tractors) and forestry tractors, wheeled C. Other: I. Track-laying tractors; one or two wheeled tractors ... .. II. Other ... ..	6.9% 8.1% 7.5% 11.7% 7.5% 12.5% 7.5% 20%	M E M E M E M E M E M E	4.5% — 4.5% — 4.5% — 4.5% — 13.2% —	C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2	2.4% — 3.6% — 11.7% 7.5% 8% — 17% 15%

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5			
87.02	<p><b>Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09):</b></p> <p><b>A. For the transport of persons, including vehicles designed for the transport of both passengers and goods:</b></p> <p><b>I. With either a spark ignition or a compression ignition engine:</b></p> <p>a) Motor coaches and buses with either a spark ignition engine of a cylinder capacity of 2,800 cc or more or a compression ignition engine of a cylinder capacity of 2,500 cc or more:</p> <p>1. With a seating capacity of 15 or more ...</p> <p>2. Other ...</p> <p>b) Other:</p> <p>1. Air-cushion vehicles ...</p> <p>2. Other ...</p> <p><b>II. With other engines:</b></p> <p>a) Air-cushion vehicles ...</p> <p>b) Other ...</p> <p><b>B. For the transport of goods or materials:</b></p> <p><b>I. Motor lorries specially designed for the transport of highly radio-active materials (EURATOM):</b></p> <p>a) With either a spark ignition engine of a cylinder capacity of 2,800 cc or more or a compression ignition engine of a cylinder capacity of 2,500 cc or more</p> <p>b) Other ...</p> <p><b>II. Other:</b></p> <p>a) With either a spark ignition or a compression ignition engine:</p> <p>1. Motor lorries with either a spark ignition engine of a cylinder capacity of 2,800 cc or more or a compression ignition engine of a cylinder capacity of 2,500 cc or more:</p>	<p>22%</p> <p>15.4%</p> <p>11%</p> <p>8.6%</p> <p>7%</p> <p>11%</p> <p>9.2%</p> <p>7%</p> <p>12.5%</p> <p>11%</p> <p>8%</p> <p>8%</p>	<p>F</p> <p>S</p> <p>F</p> <p>S</p> <p>F</p> <p>S</p> <p>F</p> <p>S</p> <p>F</p> <p>S</p>	<p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p> <p>M</p> <p>E</p>	<p>13.2%</p> <p>—</p> <p>6.6%</p> <p>—</p> <p>4.2%</p> <p>—</p> <p>6.6%</p> <p>—</p> <p>4.2%</p> <p>—</p> <p>6.6%</p> <p>—</p> <p>—</p> <p>—</p>	<p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p> <p>C1</p> <p>C2</p>	<p>17.8%</p> <p>15%</p> <p>13.3%</p> <p>7.5%</p> <p>4.4%</p> <p>—</p> <p>8.9%</p> <p>7.5%</p> <p>5%</p> <p>—</p> <p>9.5%</p> <p>7.5%</p> <p>8%</p> <p>8%</p> <p>7.5%</p>



1	2	3	4	5
<b>87.04</b> (contd)	<p><b>A.</b> I. For tractors falling within subheading 87.01 B. or C.:  a) For track-laying tractors ... ..  b) For other tractors:  1. With either a spark ignition engine of a cylinder capacity of 2,800 cc or more or a compression ignition engine of a cylinder capacity of 2,500 cc or more  2. Other ... ..</p> <p><b>II.</b> For dumpers designed solely for use in excavating and levelling operations  III. Other ... ..</p> <p><b>B. Other:</b>  I. For dumpers designed solely for use in excavating and levelling operations  II. Other ... ..</p>	<p>F S 13.3% 7.5%</p> <p>22%</p> <p>F S 15.4% 11%</p> <p>F S 13.3% 7.5% 22%</p> <p>F S 8.9% 7.5% 11%</p>	<p>M E 4.5% —</p> <p>M E 13.2% —</p> <p>M E 6.6% —</p> <p>M E 4.5% —</p> <p>M E 13.2% —</p> <p>M E 4.5% —</p> <p>M E 6.6% —</p>	<p>CI C2 8.8% —</p> <p>CI C2 17.8% 15%</p> <p>CI C2 13.3% 7.5%</p> <p>CI C2 8.8% —</p> <p>CI C2 17.8% 15%</p> <p>CI C2 4.4% —</p> <p>CI C2 8.9% 7.5%</p>
<b>87.05</b>	<p><b>Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03:</b>  <b>A.</b> For the industrial assembly of:  Agricultural walking tractors falling within subheading 87.01A., Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15,  Motor vehicles for the transport of goods or materials, with either a spark ignition engine of a cylinder capacity of less than 2,800 cc or a compression ignition engine of a cylinder capacity of less than 2,500 cc,  Special purpose motor lorries and vans of heading No. 87.03  <b>B.</b> Other... ..</p>	<p>F S 12% 11%</p> <p>F S 14.6% 11%</p>	<p>M E 6.6% —</p> <p>M E 6.6% —</p>	<p>CI C2 9.3% 7.5%</p> <p>CI C2 12.5% 7.5%</p>

1	2	3	4	5
87.06	<p><b>Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02, or 87.03:</b>  <b>A.</b> For the industrial assembly of:            Agricultural walking tractors falling within subheading 87.01A.,            Motor vehicles for the transport of persons, including vehicles designed for the transport of both passengers and goods, with a seating capacity of less than 15,            Motor vehicles for the transport of goods or materials, with either a spark ignition engine of a cylinder capacity of less than 2,800 cc or a compression ignition engine of a cylinder capacity of less than 2,500 cc,            Special purpose motor lorries and vans of heading No. 87.03:</p>	<p>7% 9.4%</p>	<p>M E M E</p> <p>4.5% 6.6%</p>	<p>C1 C2</p> <p>2.8% 7%</p>
	<p><b>I.</b> Of one or two wheeled tractors or of dumpers designed solely for use in excavating and levelling operations  <b>II.</b> Other ... ..</p>	<p>7% 9.4%</p>	<p>M E M E</p> <p>4.5% 6.6%</p>	<p>C1 C2</p> <p>2.8% 7%</p>
	<p><b>B. Other:</b>  <b>I.</b> Wheel centres in star form, cast in one piece, of iron or steel:            a) Of track-laying tractors, of one or two wheeled tractors or of dumpers designed solely for use in excavating and levelling operations            b) Other ... ..</p>	<p>9.3%</p>	<p>M E</p> <p>4.5%</p>	<p>C1 C2</p> <p>4.8%</p>
	<p><b>II.</b> Other:            a) Of track-laying tractors, of one or two wheeled tractors or of dumpers designed solely for use in excavating and levelling operations            b) Other ... ..</p>	<p>F S</p> <p>12% 11%</p>	<p>M E</p> <p>6.6%</p>	<p>C1 C2</p> <p>9.3% 7.5%</p>
87.07	<p><b>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>  <b>A.</b> Trucks specially designed for the transport of highly radioactive materials (EURATOM)</p>	<p>5%</p>	<p>—</p>	<p>C1 C2</p> <p>5%</p>

1	2	3	4	5		
<b>87.07</b> (contd)	B. Straddle carriers: I. Freight container straddle carriers designed to handle containers not less than 19 ft 9 in in length II. Other ... ..  C. Other trucks; tractors: I. Fitted with self-actuated lifting equipment: a) Scissor lift vehicles of the type used in airports ... b) Side loaders for top lifting freight containers ... c) Other ... .. II. Other ... ..  D. Parts: I. Of the goods of subheading B.I. above ... .. II. Of the goods of subheadings B.II. and C.1.b) above ... III. Other ... ..	7.5% 16.2%  7% 16% 8.2% 9.5% 9%  8% 7.5% 9.8% 8%	M E M E  M E M E M E  M E M E M E	4.5% — 13.2% —  4.5% — 13.2% — 5.4% — 5.4% —  4.5% — 6.6% — 5.4% —	C1 C2  C1 C2 C1 C2 C1 C2 C1 C2 C1 C2	3% 12%  2.8% — 11.8% — 2.8% — 3.8% —  3.2% — 8% 7.5% 3.2% —
<b>87.08</b>	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles: A. Tanks and parts thereof ... .. B. Other armoured fighting vehicles and parts thereof ... ..	7.8% 8%	M E M E	6% — 6% —	C1 C2 C1 C2	1.8% — 2% —
<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	15%	M E	10.8% —	C1 C2	15%
<b>87.10</b>	Cycles (including delivery tricycles), not motorised ... ..	18.8%	M E	12% —	C1 C2	6.8% —
<b>87.11</b>	Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	8.5%	M E	5.4% —	C1 C2	3.4% —







## Chapter 88

## Aircraft and Parts thereof; Parachutes; Catapults and similar Aircraft Launching Gear; Ground Flying Trainers

## Additional Note

For the purpose of subheading 88.02 B., the expression "unladen weight" shall mean the weight of the machines in normal flying order, excluding the weight of the crew and of fuel and equipment except permanently-fitted items of equipment.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (F) (S)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)	5	
1	2	3	4	5		
88.01	Balloons and airships ... ..	9%	M E 5.4% —	C1 C2	3.6% —	
88.02	Flying machines, gliders, and kites; rotochutes: A. Not mechanically propelled ... ..	7%	M E 4.2% —	C1 C2	2.8% —	
	B. Mechanically propelled: I. Helicopters of an unladen weight: a) Not exceeding 2,000 kg ... ..	F S 15% 14% 6.2%	M E 8.4% — 4.2% —	C1 C2 C1 C2	6% — 2% —	
	b) Exceeding 2,000 kg ... ..	F S 9% 7% 6.4%	M E 4.2% — 4.2% —	C1 C2 C1 C2	4.8% — 2.2% —	
	II. Other, of an unladen weight: a) Not exceeding 2,000 kg ... ..	F S 6.2%	M E 4.2% —	C1 C2 C1 C2	2% — 2% —	
	b) Exceeding 2,000 kg but not exceeding 15,000 kg ... ..	F S 6.2%	M E 4.2% —	C1 C2 C1 C2	2% — 2% —	
	c) Exceeding 15,000 kg ... ..	...	...	...	...	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
88.03	Parts of goods falling in heading No. 88.01 or 88.02:			
	A. Of balloons or airships ... ..	F	M	C1
	B. Other... ..	S	E	C2
	...	7.6%	4.2%	3.4%
	...	7%	—	—
	...	6.2%	4.2%	2%
	...	—	—	—
88.04	Parachutes and parts thereof and accessories thereto:			
	A. Of silk or man-made fibres ... ..	13.8%	M	12%
	B. Other... ..	9%	E	3.6%
	...	8%	M	—
	...	—	E	—
88.05	Catapults and similar aircraft launching gear; ground flying trainers;			
	parts of any of the foregoing articles:			
	A. Catapults and similar aircraft launching gear; parts thereof ... ..	F	M	C1
	B. Ground flying trainers; parts thereof ... ..	S	E	C2
	...	8.5%	4.8%	3.4%
	...	8%	—	—
	...	6.8%	4.8%	2%
	...	—	—	—

## Chapter 89

## Ships, Boats and Floating Structures

## Note

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

## Additional Notes

1. Subheadings 89.01 B.I. and 89.02 B.I. are to be taken to apply only to vessels, designed as sea-going, having a hull of an overall length (excluding any projecting parts) of not less than 12 m. However, fishing boats and lifeboats, designed as sea-going, shall be considered as sea-going vessels regardless of their length.
2. Subheading 89.03A. is to be taken to apply only to vessels and floating docks, designed as sea-going.

## 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 & Excise may determine.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter:					
	A. Warships:					
	I. Air-cushion vehicles ...	3%				
	II. Other:					
	a) Of a gross tonnage of 80 tons or more ...		M E	3% —	— —	
	b) Other ...	3%	M E	3% —	— —	
	B. Other:					
	I. Sea-going vessels:					
	a) Air-cushion vehicles ...	3%	M E	3% —	— —	

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
<b>89.01</b> ( <i>contd.</i> )	B. I. b) Other: 1. Of a gross tonnage of 80 tons or more ... 2. Fishing vessels of the kind commonly known as Danish-type seiners with a fuel carrying capacity of not less than 500 gallons ... 3. Other ...	— — 3%	— — M E 3%	— — —
	II. Other: a) Weighing 100 kg or less each: 1. Air-cushion vehicles ... 2. Other ...	5% 5%	M E 3% M E 3%	2% 2%
	b) Other: 1. Air-cushion vehicles ... 2. Other: aa) Of a gross tonnage of 80 tons or more ... bb) Other ...	4.2% 1.2% — 4.2%	M E 3% M E 3%	1.2% 1.2% — 1.2%
	F S			C1 C2 C1 C2 C1 C2 C1 C2 C1 C2
<b>89.02</b>	Vessels specially designed for towing (tugs) or pushing other vessels: A. Tugs: I. Of a gross tonnage of 80 tons or more ... II. Other ... B. Pusher craft: I. Sea-going: a) Of a gross tonnage of 80 tons or more ... b) Other ... II. Other: a) Of a gross tonnage of 80 tons or more ... b) Other ...	— 3% — 3% 1.2% — 4.2%	M E 3% M E 3% F S M E 3%	— — — — 1.2% — 1.2%
				C1 C2 C1 C2

1	2	3	4	5
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks:			
	A. Sea-going:	3%	M E 3%	—
	I. Air-cushion vehicles ...	...	...	...
	II. Other:	3%	M E 3%	—
	a) Of a gross tonnage of 80 tons or more ...	...	...	...
	b) Other ...	...	...	...
	B. Other:	4.6%	M E 3%	1.6%
	I. Air-cushion vehicles ...	...	...	...
	II. Other:	1.6%	—	1.6%
	a) Of a gross tonnage of 80 tons or more ...	...	...	...
	b) Other ...	4.6%	M E 3%	1.6%
	F	...	...	...
	S	...	...	...
89.04	Ships, boats and other vessels for breaking up ...	—	—	—
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons)	7%	M E 4.8%	2.8%

## 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; 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:
- (a) Instruments or apparatus for measuring or checking electrical quantities;
  - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
  - (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
  - (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
6. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

## Additional Note

The expression "electronic instruments and apparatus" in subheading 90.28 A. means instruments and apparatus which incorporate one or more articles of heading No. 85.21; but for the purposes of the foregoing, no account shall be taken of articles of heading No. 85.21 which have solely the function of rectifying current or which are included in the power pack of instruments or apparatus.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"*	(M) (E)	"Non-associable CPA"*
1	2	3		4		5
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material: A. Lenses, prisms, mirrors and other optical elements ... B. Sheets or plates of polarising material ...	20.6% 18.6%	M E M E	15% 15%	C1 C2 C1 C2	5.6% 3.6%
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	20.6%	M E	15%	C1 C2	5.6%
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like	9%	M E	6%	C1 C2	3%
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other	9.5%	M E	6%	C1 C2	3.8%

\*See note preceding Chapter I in this Schedule.

1	2	3	4	5
90.05	Refracting telescopes (monocular and binocular), prismatic or not	17.2%	M E 12%	C1 C2 5.2%
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy	16.8%	M E 12%	C1 C2 4.8%
90.07	Photographic cameras; photographic flashlight apparatus: A. Photographic cameras: I. Tripods and other stands; pistol grips for cameras ... II. Other ... B. Photographic flashlight apparatus ...	F S 11.2% 10% 17.2% 9.2%	M E 6% M E 12% M E 6%	C1 C2 5.2% C1 C2 5.2% C1 C2 3.2%
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers but not including re-recorders or film editing apparatus; any combination of these articles: A. Cameras and sound recorders, combined or not: I. Tripods and other stands; pistol grips for cameras ... II. Other ... B. Projectors and sound reproducers, combined or not: I. Tripods and other stands ... II. Sound reproducers (photo-electric) III. Other ...	10% 16% 11% 10% 11% 11%	M E M E 6% 12% M E M E 6% 7.5% 7.5%	C1 C2 C1 C2 4% 4% C1 C2 C1 C2 4.4% 9.2% 8% 4.4%
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers: A. Tripods and other stands for image projectors ... B. Other...	F S 10.5% 10% 16.2%	M E M E 6% 12%	C1 C2 C1 C2 4.2% 4.2%



1	2	3	4	5
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors: A. Photo-copying apparatus incorporating an optical system ... B. Thermo-copying apparatus ... C. Other: I. Cinematograph editing machines incorporating means of projection II. Other: a) Cinematograph enlargers and reducers (optical printers); re-recorders; other optical projection apparatus b) Film viewing magnifiers ... c) Other ...	F 9.7% S 7.5% 6.9% 14.8% 14.8% 14.8% 7%	M 4.5% E — M 4.5% E — M 12% E — M 12% E — M 12% E — M 4.5% E — M 10.2% E — M 10.2% E — M 15% E — M 12% E —	C1 5.2% C2 — C1 2.4% C2 — C1 2.8% C2 — C1 2.8% C2 — C1 2.8% C2 — C1 2.8% C2 — C1 3.6% C2 — C1 4.2% C2 — C1 4.2% C2 — C1 4.4% C2 —
90.11	Microscopes and diffraction apparatus, electron and proton ...	13.8%	M 10.2% E —	C1 3.6% C2 —
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image: A. Micro-manipulators ... B. Other...	14.4% 19.2%	M 10.2% E — M 15% E —	C1 4.2% C2 — C1 4.2% C2 —
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	16.4%	M 12% E —	C1 4.4% C2 —

1	2	3	4	5		
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders: A. Compasses: I. Instruments incorporating optical elements but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function II. Other ... .. B. Other: I. Instruments incorporating optical elements but not including instruments in which the optical element is for viewing a scale or for some other subsidiary function II. Other ... ..	19.2%  14.4%  18.4%  10.9%  13.8%	M E  M E  M E  M E  M E	15% —  10.2% —  15% —  7.5% —  10.2% —	C1 C2  C1 C2  C1 C2  C1 C2  C1 C2	4.2% —  4.2% —  3.4% —  3.4% —  3.6% —
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights					
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors: A. Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like: I. 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 II. Other: a) 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 b) Other ... ..	18.2%  13.4%	M E  M E	15% —  10.2% —	C1 C2  C1 C2  C1 C2	3.2% —  3.2% —  3.2% —

1	2	3	4	5
B. Measuring or checking instruments, appliances and machines; profile projectors: I. 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: a) Profile projectors ... .. b) Other ... .. II. Other ... ..	15.6% 18.6% 11.1%	M E M E M E 12% 15% 7.5% —	C1 C2 C1 C2 C1 C2 3.6% — 3.6% — 3.6% —	
<b>90.17</b> <b>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: I. Mirrors, mouth, not optically worked ... .. II. Other ... .. B. Other... ..	8% 15.2% 9.2%	M E M E M E 4.8% 12% 6% —	C1 C2 C1 C2 C1 C2 3.2% — 3.2% — 3.2% —	
<b>90.18</b> <b>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>	7.1%	M E 4.5% —	C1 C2 2.6% —	
<b>90.19</b> <b>Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability:</b> A. Artificial limbs, eyes, teeth and other artificial parts of the body: I. Artificial teeth and dental fittings ... .. II. Artificial eyes ... ..	7% 7%	M E M E 4.8% — 4.8% —	C1 C2 C1 C2 2.8% — 2.2% —	

1	2	3	4	5
90.19 (contd)	A. III. Other ... .. B. Hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability: I. Hearing aids ... .. II. Other ... .. C. Other... ..	F 8.8% S 8%  6.8% 8% 9% S 8%  10.1%	M 4.8% E —  M 4.8% E — M 4.8% E — M 4.8% E —  M 7.5% E —	C1 4% C2 —  C1 2% C2 — C1 3.2% C2 — C1 3.6% C2 —  C1 2.6% C2 —
90.20	Apparatus based on the use of X-rays or of the radiations from radio-active substances (including radiography and radiotherapy apparatus); X-ray generators; X-ray tubes; X-ray screens; X-ray high tension generators; X-ray control panels and desks; X-ray examination or treatment tables, chairs and the like	6.8%	M 4.8% E —	C1 2% C2 —
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses	8.4%	M 6% E —	C1 2.4% C2 —
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)	12% 11%	M 7.5% E — M 7.5% E —	C1 4.8% C2 — C1 4.4% C2 —
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments: A. Mercury or other liquid-filled thermometers, for direct reading B. Hydrometers and psychrometers ... .. C. Hydrometers and similar instruments, with or without thermometers; optical pyrometers: I. Pyrometers, optical ... .. II. Other ... .. D. Other... ..	19.2% 11.7% 10.3%	M 15% E — M 7.5% E — M 7.5% E —	C1 4.2% C2 — C1 4.2% C2 — C1 2.8% C2 —

1	2	3	4	5
90.24	Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases, or for automatically controlling temperature, (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven-draught regulators), not being articles falling within heading No. 90.14: A. Pressure gauges (manometers) ... .. B. Thermostats ... .. C. Other... ..	F 9.2% S 8% F 9% S 8% F 8.8% S 8%	M 4.8% E — M 4.8% E — M 4.8% E —	C1 4.4% C2 — C1 3.6% C2 — C1 4% C2 —
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers (including exposure meters), calorimeters); microtomes: A. Instruments and apparatus incorporating optical elements but not including instruments or apparatus in which the optical element is for viewing a scale or for some other subsidiary function B. Environmental test chambers ... .. C. Other instruments and apparatus	16%  8.5% 7.5% 14.2%	M 12% E —  M 4.5% E — M 10.2% E —	C1 4% C2 —  C1 4% C2 — C1 4% C2 —
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor	F 9% S 8%	M 4.8% E —	C1 3.6% C2 —
90.27	Revolution counters, production counters, taximeters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes: A. Revolution counters, production counters, taximeters and other counters:			



1	2	3	4	5
B. Other:				
I. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm:				
a) For the goods of headings Nos. 90.24 and 90.26 ...		7.4%	4.8%	2.6%
b) For the goods of subheadings 90.27 A.II. and B.II.		8.6%	6%	2.6%
c) For the goods of subheadings 90.27 A.I. and B.I. ...		9.8%	7.2%	2.6%
d) For the goods of subheadings 90.23 A., B., C.II., D. and 90.28 B.II.		10.1%	7.5%	2.6%
e) For the goods of subheading 90.28 B.I. ...		14.6%	12%	2.6%
f) For the goods of subheadings 90.23 C.I. and 90.27 C.		17.6%	15%	2.6%
II. Other:				
a) For the goods of headings Nos. 90.24 and 90.26 ...		7.5%	4.8%	3%
b) For the goods of subheadings 90.27 A.II. and B.II.		9%	6%	3%
c) For the goods of subheadings 90.27 A.I. and B.I. ...		10.2%	7.2%	3%
d) For the goods of subheadings 90.23 A., B., C.II., D. and 90.28 B.II.		10.5%	7.5%	3%
e) For the goods of subheading 90.28 B.I. ...		15%	12%	3%
f) For the goods of subheadings 90.23 C.I. and 90.27C.		18%	15%	3%

## Chapter 91

## Clocks and Watches and Parts thereof

## Notes

1. For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance-wheel and hairspring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates.
2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).
3. This Chapter does not cover parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91.11).
4. Except as provided in Notes 2. and 3., movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.
5. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches: A. Watches capable of indicating the time of day ... ..	F 3% or 0.14 UA each, w.i.g., with a maximum of 0.42 UA each, plus 10.2% 17%	M E 10.2% —	C1 3% or 0.14 UA each, w.i.g., with a maximum of 0.42 UA each, plus 6.6% 11%	C1 3% or 0.14 UA each, w.i.g., with a maximum of 0.42 UA each, plus 6.6% 11%	
	B. Other... ..	S 3% or 0.14 UA each, w.i.g., with a maximum of 0.42 UA each, plus 6% 10%	M E 6% —	C1 3% or 0.14 UA each, w.i.g., with a maximum of 0.42 UA each	C2 —	

\*See note preceding Chapter 1 in this Schedule.



1	2	3	4	5
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03):			
	A. Electric or electronic:			
	I. With balance-wheel and hairspring:			
	a) Alarm clocks:			
	1. Of a value not less than £0-6000 each ...	F £0-0750 each or 7.5% w.i.g., plus 4.2%	M £0-0750 each or 7.5% w.i.g.	C1 £0-0510 each or 4.8% w.i.g., plus 4.2%
	2. Other ...	S £0-1250 each or 12.5% w.i.g., plus 4.2%	E —	C2 £0-0850 each or 8% w.i.g.
	b) Other ...	F £0-0750 each plus 4.2%	M £0-0750 each	C1 £0-0510 each plus 4.2%
	II. Other:	S £0-1250 each 13.8%	M 9.6%	C2 £0-0850 each 10.5%
	a) Alarm clocks:			
	1. Of a value not less than £0-6000 each ...	F £0-0750 each or 7.5% w.i.g., plus 4%	M £0-0750 each or 7.5% w.i.g.	C1 £0-0510 each or 4.8% w.i.g., plus 4%
	2. Other ...	S £0-1250 each or 12.5% w.i.g., plus 4%	E —	C2 £0-0850 each or 8% w.i.g.
	b) Other ...	F £0-0750 each plus 4%	M £0-0750 each	C1 £0-0510 each plus 4%
	II. Other:	S £0-1250 each 13.6%	M 9.6%	C2 £0-0850 each 10%
	a) Alarm clocks:			
	1. Of a value not less than £0-6000 each ...	F £0-0750 each or 7.5% w.i.g., plus 3.6%	M £0-0750 each or 7.5% w.i.g.	C1 £0-0510 each or 4.8% w.i.g., plus 3.6%
	2. Other ...	S £0-1250 each or 12.5% w.i.g., plus 3.6%	E —	C2 £0-0850 each or 8% w.i.g.
	b) Other ...	F £0-0750 each plus 3.6%	M £0-0750 each	C1 £0-0510 each plus 3.6%
	II. Other:	S £0-1250 each 13.2%	M 9.6%	C2 £0-0850 each 10.2%

1	2	3	4	5
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels	13.8%	M 10.2% E —	10.2%
91.04	Other clocks: A. Electric or electronic: I. Alarm clocks: a) Of a value not less than £0.6000 each ... .. b) Other ... .. II. Other ... ..	F £0.0750 each or 7.5%, w.i.g., plus 4% S £0.1250 each or 12.5%, w.i.g. F £0.0750 each plus 4% S £0.1250 each 13.6%	M £0.0750 each or 7.5%, w.i.g. E — M £0.0750 each E — M 9.6% E —	C1 £0.0510 each or 4.8%, w.i.g., plus 4% C2 £0.0850 each or 8%, w.i.g. C1 £0.0510 each plus 4% C2 £0.0850 each 10%
91.05	Time of day recording apparatus: apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time: A. Apparatus capable of indicating the time of day ... .. B. Other... ..	F £0.0750 each or 7.5%, w.i.g., plus 3.6% S £0.1250 each or 12.5%, w.i.g. F £0.0750 each plus 3.6% S £0.1250 each 13.2%	M £0.0750 each or 7.5%, w.i.g. E — M £0.0750 each E — M 9.6% E —	C1 £0.0510 each or 4.8%, w.i.g., plus 3.6% C2 £0.0850 each or 8%, w.i.g. C1 £0.0510 each plus 3.6% C2 £0.0510 each 10.2%
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor	10%	M 10.2% E 6% M 6% E —	10.5% C1 4.2% C2 — C1 4% C2 —



1	2	3	4	5
91.11 (contd)	D. Clock movements, unassembled ...	14.2%	M E 10.2%	10%
	E. Rough watch movements ...	13.2%	M E 10.2%	9.6%
	F. Other...	13.2%	M E 10.2%	9.6%

## Chapter 92

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

## Notes

1. This Chapter does not cover:
  - (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37);
  - (b) Parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
  - (c) Microphones, amplifiers, loudspeakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15);
  - (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02;
  - (e) Toy instruments (heading No. 97.03);
  - (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06); or
  - (g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).
2. Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.  
Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.
3. Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"* (F) (S)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)		
1	2	3	4	5		
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpichords and other keyboard stringed instruments; harps but not including aeolian harps: A. Pianos (including automatic pianos, whether or not with keyboards): I. Upright pianos ... .. II. Other ... .. B. Other: I. Harps ... .. II. Other ... ..	13.8% 14.2% 2.8% 13% 11.7%	M E M E — M E M E —	10.2% 10.2% — 10.2% 7.5% 7.5% 7.5% —	10.2% 10% 2.8% 9.4% 9% 8% 3.2% 8%	
92.02	Other string musical instruments ... ..	10.7% 10.7%	M E M E	C1 C2 C1 C2	3.2% 8%	
92.03	Pipe and reed organs, including harmoniums and the like: A. Reed organs, including harmoniums ... .. B. Other... ..	7.5% 9% 10.3%	M E M E	C1 C2 C1 C2	6% 5% 7.5% 7%	
92.04	Accordions, concertinas and similar musical instruments; mouth organs: A. Piano accordions ... .. B. Other... ..	10.3%	M E	C1 C2	7%	
92.05	Other wind musical instruments ... ..					

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)	14.4%	M E 10.2%	10.5%
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)	11.3%	M E 7.5%	C1 C2 8.6% 8%
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes):	11.4%	M E 9%	8.4%
	A. Musical boxes ... ..			
	B. Other:			
	I. Musical instruments ... ..	13%	M E 10.2%	9.4%
	II. Mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments	8.8%	M E 6%	C1 C2 2.8%
92.09	Musical instrument strings:	13%	M E 10.2%	9.4%
	A. For keyboard instruments ... ..			
	B. Other ... ..	10.3%	M E 7.5%	7%
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds:	9.1%	M E 7.5%	6.4%
	A. Mechanisms for musical boxes ... ..			
	B. Other:			
	I. Parts and accessories of musical instruments (including pitch pipes and tuning forks of a kind designed for musical purposes):			
	a) Parts of organs (other than reeds) but not including parts of mouth organs	6.6%	M E 3%	C1 C2 5.4%
	b) Reeds, and reed plates incorporating reeds, not comprised in subheading a) above	5.0%	M E 6%	C1 C2 3%
	c) Drum head skins ... ..	9%	M E 4.5%	C1 C2 7.8% 7% 3.6%
		8.1%	M E —	—
		7.5%	M E —	—

1	2	3	4	5
92.10 (contd)	B. I. d) Other parts and accessories: 1. Specialised for use with concertinas, accordians, wind or string instruments 2. Other ... .. II. Metronomes; tuning forks and pitch pipes not comprised in subheading I. above	11.1% 13.8% 9%	M E M E M E 7.5% 10.2% 6%	C1 C2 9% 8% 10.2% C1 C2 3.6%
92.11	Gramophones, dictating machines and other sound recorders and re- producers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic: A. Sound recorders and reproducers: I. Sound recorders: a) Dictating machines (but not including machines suitable for the recording of music) b) Other ... .. II. Sound reproducers: a) Reproducing machines adapted for use with dictating machines (but not including machines suitable for the reproduction of music) b) Other ... .. III. Combined sound recorders and reproducers: a) Dictating machines (but not including machines suitable for the recording or reproduction of music) b) Other ... .. B. Television image and sound recorders and reproducers, magnetic	9% 9% 9.5% 9.5% 9.4% 9.4% 8%	M E M E 6% 6% 6% 6% 6% 6% 6% 4.8%	C1 C2 C1 C2 3% 7.5% 7% C1 C2 3.8% C1 C2 8% 7% C1 C2 3.4% C1 C2 7.6% 7% C1 C2 3.2%
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording: A. Prepared for recording, but not recorded ... ..	5.8% 5%	M E 3%	C1 C2 2.8%



1	2	3	4	5
<b>B. Recorded:</b>				
I. Wax recordings, discs, matrices and other intermediate forms:				
a) For the production of records:				
1. Matrices, impressed ... ..	F	1.8%	—	C1 1.8% C2 —
2. Other:	S	—	—	—
aa) Sound recordings for reproducing music ...		9.3%	7.5%	6.6%
bb) Other ... ..		4.5%	3%	1.8%
b) Other:				
1. Sound recordings for reproducing music ...		10.9%	7.5%	8.5%
2. Other ... ..	F	6.4%	3%	8.0%
S	S	5%	—	3.4%
II. Other:				
a) Records:				
1. For teaching languages:				
aa) Gramophone records for the reproduction of speech, specially adapted for the use of the blind	F	1.4%	—	1.4%
bb) Other ... ..	S	—	—	—
2. Other:				
aa) Gramophone records for the production of speech, specially adapted for the use of the blind	F	2.8%	—	2.8%
bb) Other:	S	—	—	—
11. Gramophone records for reproducing music		7%	4.5%	5.8%
22. Other ... ..	F	5.8%	3%	5%
S	S	5%	—	2.8%
b) Other recording media (tapes, wires, strips and like articles):				
1. Magnetically recorded for the scoring of cinematograph film:				
aa) Sound recordings for reproducing music ...	F	7.5% plus 0.46 UA per 100 metres	7.5%	4.8% plus 0.46 UA per 100 metres
S	S	12.5%	—	8%



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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community" "EFTA"	(M) (E)	"Non-associable CPA" "Associable CPA"
1	2	3	4	5	(C1) (C2)	
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor	9.1%	M E	7.5%	C1 C2	1.6%
93.02	Revolvers and pistols, being firearms:	9%	M E	6%	C1 C2	3%
	A. 9 mm calibre and higher	11.5%	M E	6%	C1 C2	4.6%
	B. Other...	10%				

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	6%	M E 6%	—
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like: A. Sporting and target shooting guns, rifles and carbines ... B. Other... ..	10.5% 10% 9.2%	M E M E 6% 6%	4.2% — 3.2% —
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns: A. Air, spring and similar pistols, rifles and guns ... B. Other... ..	15.8% 9.5%	M E M E 12% 6%	3.8% — 3.8% —
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms: A. Of arms of heading No. 93.03: I. Wooden stock blocks, roughly sawn or planed or polished but not further manufactured II. Other parts ... .. B. Of other arms: I. Roughly sawn gun stock blocks ... .. II. Other parts: a) Of arms of heading No. 93.02: 1. Wooden stock blocks, planed or polished but not further manufactured 2. Other ... .. b) Other: 1. Wooden stock blocks, planed or polished but not further manufactured 2. Other ... ..	3% 6% 5% 6% 6% 5.8% 5% 8.8%	M E M E M E M E 3% 6% 3% 3% 3% 6% 3% 6% 3% 6% 3% 6%	— — 2% — 3% — 3% — 2.8% — 2.8% —

1	2	3	4	5
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:</b> <b>A. For revolvers and pistols falling within heading No. 93.02 and for sub-machine-guns falling within heading No. 93.03</b> <b>B. Other:</b> I. For military purposes: a) For weapons falling within heading No. 93.03 ... b) Other ... II Other: a) Sporting and target shooting cartridges ... b) Other ...	8.6%	M E	2.6%
		7.2%	M E	1.2%
		8.8%	M E	2.8%
		9.5%	M E	3.8%
		9.4%	M E	3.4%
				C1
				C2
				C1
				C2
				C1
			C2	

## SECTION XX

## MISCELLANEOUS MANUFACTURED ARTICLES

## Chapter 94

*Furniture and Parts thereof; Bedding, Mattresses, Mattress Supports, Cushions and similar Stuffed Furnishings*

## Notes

1. This Chapter does not cover:
  - (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
  - (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);
  - (c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
  - (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09;
  - (e) Parts of general use, as defined in Note 2. to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); and safes falling within heading No. 83.03;
  - (f) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);
  - (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);
  - (h) Dentists' spittoons falling within heading No. 90.17;
  - (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.

Head- ing No.	Description	Rate of Import Duty (if any)							
		Full "Associated States"* (F) (S)	"Community"* "EFTA"* (M) (E)	"Non-associable CPA"* "Associable CPA"* (C1) (C2)	3	4	5		
1	2								
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof: A. Specially designed for aircraft ... .. B. Other... ..	8.4% 9.4%	M E M E	2.4% — 3.4% —	C1 C2 C1 C2				
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles	8.8%	M E	2.8% —	C1 C2				
94.03	Other furniture and parts thereof ... ..	9.4%	M E	3.4% —	C1 C2				
94.04	Mattress supports; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows): A. Articles of bedding or similar furnishing of expanded, foam or sponge artificial plastic material, whether or not covered: I. Containing more than 5% by weight of silk, of man-made fibres, or of both together II. Other ... .. B. Other: I. Containing more than 5% by weight of silk, of man-made fibres, or of both together II. Other ... ..	16.4% 16.4%	M E M E	14.6% — 4.4% —	C1 C2 C1 C2				
		15.2% 15.2%	M E M E	13.4% — 3.2% —	C1 C2 C1 C2				

\*See note preceding Chapter 1 in this Schedule.

## 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).

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
95.01	<b>Worked tortoise-shell and articles of tortoise-shell:</b> A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked B. Other...	10.4% 12.2%	M E M E	9% 9%	C1 C2 C1 C2	

\*See note preceding Chapter 1 in this Schedule.



I	2	3	4	5
95.02	<b>Worked mother of pearl and articles of mother of pearl:</b> A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked (including Jerusalem pearls): I. Mother of pearl discs, cut from simply prepared shell ... II. Other ... B. Other...	4.5% 10.8% 13.2%	M 3% E — M 9% E — M 9% E —	C1 1.8% C2 — C1 1.8% C2 — C1 4.2% C2 —
95.03	<b>Worked ivory and articles of ivory:</b> A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked B. Other...	10.4% 12.4%	M 9% E — M 9% E —	C1 1.4% C2 — C1 3.4% C2 —
95.04	<b>Worked bone (excluding whalebone) and articles of bone (excluding whalebone):</b> A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked B. Other: I. Unstrung beads ... II. Other ...	6.4% 2.4% 7.2%	M 4.8% E — — — M 4.8% E —	C1 1.6% C2 — C1 2.4% C2 — C1 2.4% C2 —
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:</b> A. Coral (natural or agglomerated), worked: I. Combined with other material ... II. Other: a) Unmounted cameos made of natural coral and of a size and shape suitable for use in articles of jewellery or imitation jewellery b) Other ... B. Worked quills ...	12% 1.2% 10.2% 6.8%	M 9% E — — — M 9% E — M 4.8% E —	C1 3% C2 — C1 1.2% C2 — C1 1.2% C2 — C1 2% C2 —

1	2	3	4	5
95.05 (contd)	C. Other animal carving material, worked: I. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked II. Other: a) Unmounted cameos made of shell and of a size and shape suitable for use in articles of jewellery or imitation jewellery b) Unstrung beads made of shells ... .. c) Other ... ..	6.4%  F S 3.2% F S 3.2% 8%	M E 4.8%   M E 4.8%	C1 C2 1.6% C1 C2 3.2% C1 C2 3.2% C1 C2 3.2%
95.06	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material: A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked B. Other: I. Unstrung beads made of seeds ... .. II. Other ... ..	5.8%  F S 2.4% 7.2%	M E 4.8%   M E 4.8%	C1 C2 1% C1 C2 2.4% C1 C2 2.4%
95.07	Worked jet (and mineral substitutes for jet), amber, meerschaaum, agglomerated amber and agglomerated meerschaaum, and articles of those substances: A. Plates, sheets, rods, tubes, discs and similar forms, not polished or otherwise worked. B. Other: I. Unmounted cameos made of amber and of a size and shape suitable for use in articles of jewellery or imitation jewellery II. Other ... ..	9.8%  F S 2% 11%	M E 9%   M E 9%	C1 C2 0.8% C1 C2 2% C1 C2 2%
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin: A. Artificial honeycombs of wax ... .. B. Other... ..	8% 8.8%	M E 6% M E 6%	C1 C2 2% C1 C2 2.8%

## CHAPTER 70

## Brooms, Brushes, Feather Dusters, Powder-puffs and Sieves

## Notes

1. This Chapter does not cover:
- Articles falling within Chapter 71;
  - Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17; or
  - 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 gluing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3	4	5		
96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisks), with or without handles	9%	M E	6%	C1 C2	3.6% —
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops: A. Tooth brushes: I. With filling of man-made fibres (including monofil of heading No. 51.01 or 51.02) II. Other ... .. ... .. ... .. ... ..	16% F £0.1800 per gross or 12% w.i.g., plus 4% S £0.3000 per gross or 20% w.i.g.	M E M E	12% £0.1800 per gross or 12% w.i.g.	C1 C2	14.8% 4% —

\*See note preceding Chapter 1 in this Schedule.



## Chapter 97

*Toys, Games and Sports Requisites; Parts thereof*

## Notes

1. This Chapter does not cover:
  - (a) Christmas tree candles (heading No. 34.06);
  - (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;
  - (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;
  - (d) Sports bags or other containers of heading No. 42.02 or 43.03;
  - (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
  - (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
  - (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
  - (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
  - (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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full -Associated States**	(F) (S)	"Community" -EFTA**	(M) (E)	"Non-associable CPA** "Associable CPA**
1	2	3	4	5	5	5
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:</b> A. Containing more than 20% by weight of silk, of man-made fibres, or of both together B. Other...	11.7% 11.7%	M E M E	7.5% — 7.5% —	C1 C2 C1 C2	10.5% 10% 4.2% —
97.02	<b>Dolls:</b> A. Dolls (dressed or undressed): I. Containing more than 20% by weight of silk, of man-made fibres, or of both together II. Other ... B. Parts and accessories: I. Containing more than 20% by weight of silk, of man-made fibres, or of both together II. Other ...	13.9% 12.5% 13.9% 12.5%	F S F S	7.5% — 7.5% — 7.5% — 7.5% —	C1 C2 C1 C2 C1 C2 C1 C2	12.4% 10% 6.4% — 10.8% 10% 4.8% —
97.03	<b>Other toys; working models of a kind used for recreational purposes:</b> A. Of wood ... B. Other: I. Containing more than 20% by weight of silk, of man-made fibres, or of both together II. Other ...	15.1% 12.5%	F S	7.5% —	C1 C2	7.6% —
97.04	<b>Equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table-tennis requisites):</b> A. Playing cards, including toy playing cards:	13.9% 12.5% 13.9% 12.5%	F S F S	7.5% — 7.5% —	C1 C2 C1 C2	12.4% 10% 6.4% —

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5
97.05	I. Exceeding 45 mm in length and 32 mm in width, being any of the 13 cards of a conventional suit  II. Other ... ..  B. Other: I. Coin or disc operated machines ... .. II. Other ... ..  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 B. Other: I. Containing more than 20% by weight of silk, of man-made fibres, or of both together II. Other ... ..	F £0.0750 per 100 packs (each of 52 cards) and so in proportion for any other number of cards, plus 3.6%  S £0.1250 per 100 packs (each of 52 cards) and so in proportion for any other number of cards  11.1%  9.4%  10.9%  10%  11.5%  11.5%  12%	M £0.0750 per 100 packs (each of 52 cards) and so in proportion for any other number of cards  E —  M 7.5% E —  M 6% E — M 7.5% E —  M 6% E —  M 7.5% E — M 7.5% E —  M 12% E —  M £0.0900 per frame or 12% w.i.g., plus 5.4% E —  M £0.1500 per frame or 20% w.i.g. E —	C1 £0.0750 per 100 packs (each of 52 cards) and so in proportion for any other number of cards, plus 3.6%  C2 £0.1250 per 100 packs (each of 52 cards) and so in proportion for any other number of cards  C1 3.6% C2 —  C1 3.4% C2 —  C1 3.4% C2 —  C1 4% C2 —  C1 10% C2 —  C1 4% C2 —  C1 — C2 5.4%
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04): A. Cricket and polo equipment ... .. B. Tennis rackets: I. Unstrung racket frames ... ..	F £0.0900 per frame or 12% w.i.g., plus 5.4% S £0.1500 per frame or 20% w.i.g.	M £0.0900 per frame or 12% w.i.g. E —  M £0.1500 per frame or 20% w.i.g. E —	C1 — C2 5.4%

1	2	3	4	5
97.06 ( <i>contd.</i> )	B. II. Other: a) Rackets, exceeding 255 g in weight ... .. b) Other ... .. C. Other: I. Wooden golf club head blocks roughly shaped by sawing but not further manufactured II. Rackets, exceeding 255 g in weight ... .. III. Unstrung racket frames ... .. IV. Collapsible swimming pools suitable for outdoor use ... .. V. Other ... ..	F £0-1500 per racket or 12%, w.i.g., plus 5.4% S £0-2500 per racket or 20%, w.i.g., 17.4% F 6.8% S 5% F £0-1500 per racket or 12%, w.i.g., plus 3.8% S £0-2500 per racket or 20%, w.i.g. F £0-0900 per frame or 12%, w.i.g., plus 3.8% S £0-1500 per frame or 20%, w.i.g. F 9.5% S 8.5% S 15.8%	M £0-1500 per racket or 12%, w.i.g. E — M 12% E — M 3% E — M £0-1500 per racket or 12%, w.i.g. E — M £0-0900 per frame or 12%, w.i.g. E — M 5.1% E — M 12% E — M 9% E — M 4.5% E — M 9% E — M 7.5% E —	5.4% — 5.4% — 3.8% — 3.8% — 3.8% — 3.8% — 3.8% — 2% — 4.8% — 4.8% — 2.2% —
97.07	Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy "birds", lark mirrors and similar hunting or shooting requisites: A. Fish-hooks, unmounted ... .. B. Other: I. Fishing rods of iron or steel ... .. II. Other ... ..	11% 9.3% 7.5% 13.8%	M 9% E — M 4.5% E — M 9% E — M 7.5% E —	2% — 4.8% — 4.8% — 2.2% —
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres	9.7%	M 7.5% E —	2.2% —



## 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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"* "EFTA"*	(M) (E)	"Non-associable CPA"* "Associable CPA"*
1	2	3		4		5
98.01	<b>Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles:</b>					
	A. Blanks and moulds:					
	I. Button blanks and moulds	19%		M 15% E —		C1 4% C2 —
	II. Cuff-link blanks:					
	a) Decorative glass smallwares, unmounted	4%		—		C1 4% C2 —
	b) Decorative plastic smallwares, unmounted	10%		M 6% E —		C1 4% C2 —
	c) Other	11.5%		M 7.5% E —		C1 4% C2 —

\*See note preceding Chapter 1 in this Schedule.

1	2	3	4	5	
98.01 (cont'd)	A. III. Other ... .. B. Buttons, studs, cuff-links and press-fasteners and parts thereof: I. Buttons and parts thereof ... .. II. Cuff-links and parts thereof: a) Decorative glass smallwares, unmounted ... .. b) Decorative plastic smallwares, unmounted ... .. c) Other ... .. III. Other ... ..	F S  F S F S F S F S	8.5% 7.5% 20.2%  5.2% 11.2% 10.0% 13% 12.5% 9.7% 7.5%	M E  M E  M E M E M E	4.5% --- 15% --- --- 6% 7.5% --- 4.5% --- ---
98.02	Slide fasteners and parts thereof: A. Slide fasteners with scoops of base metal; parts thereof, of base metal: I. Slide fasteners ... ..  II. Parts of slide fasteners: a) Metal chain scoops mounted on tape or other material	F  S	£0-0150 per dozen plus, for any length in excess of 2½ inches, £0-0030 per dozen for each inch or part of an inch of such excess, plus 4.6% 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  £0-0015 per foot length of single tape or 6% w.i.g., plus 4.6% per foot length of single tape, or 10% w.i.g.	M  F	£0-0150 per dozen plus, for any length in excess of 2½ inches, £0-0030 per dozen for each inch or part of an inch of such excess  ---  £0-0015 per foot length of single tape or 6% w.i.g.

1	2	3	4	5
b) Unmounted metal chain scoops and all other metal components	F	£0-0450 per lb or 6% w.i.g., plus 4-6% S £0-0750 per lb or 10% w.i.g.	M £0-0450 per lb or 6% w.i.g. E	4-6% —
B. Other:				
I. Slide fasteners ... ..	F	£0-0150 per dozen plus, for any length in excess of 2½ inches, £0-0030 per dozen for each inch or part of an inch of such excess, plus 5-6% S £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	M £0-0150 per dozen plus, for any length in excess of 2½ inches, £0-0030 per dozen for each inch or part of an inch of such excess E	5-6% —
II. Parts of slide fasteners ... ..	F S	8-6% 5%	M 3% E	5-6% —
98.03 Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05:				
A. Fountain pens and stylograph pens and pencils (including ball point pens and pencils)	F	11-2% 10%	M 6% E	5-2% —
B. Other pens, pen-holders; propelling pencils and sliding pencils; pencil-holders and similar holders	S	9-5% 9%	M 6% E	3-8% —
C. Parts and fittings:				
I. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section		8-8%	M 6% E	3% —
II. Other ... ..			M 6% E	2-8% —

1	2	3	4	5
98.04	<b>Pen nibs and nib points:</b> A. Pen nibs: I. Of gold ... .. II. Of other material ... .. B. Nib points ... ..	6.1% 7.1% 5.3%	M E M E M E 4.5% 4.5% 4.5%	C1 C2 C1 C2 C1 C2 1.6% 2.6% 0.8%
98.05	<b>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. Pencils, pencil leads, slate pencils, crayons, pastels and drawing charcoals: I. Pencils or crayons, with "leads" encased in a rigid sheath II. Other: a) Pencil leads ... .. b) Other ... .. B. Writing and drawing chalks; tailors' and billiards chalks: I. Tailors' chalks ... .. II. Other ... ..	9.4% 5.8% 5% 8.8% 5% 8% 9.4%	M E M E M E M E M E M E 6% 3% 6% 3% 6% 6%	C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 C1 C2 3.4% 2.8% 2.8% 2% 2% 3.4%
98.06	<b>Slates and boards, with writing or drawing surfaces, whether framed or not</b>	9.4%	M E 6%	C1 C2 3.4%
98.07	<b>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 mm in height, and self-inking hand-operated daters and numberers with rubber letters or figures B. Devices for making labels by printing or embossing, otherwise than by stamping the whole legend simultaneously C. Other...	6.5% 6% 6.5% 8.6%	M E M E M E 3.6% 4.2% 6%	C1 C2 C1 C2 C1 C2 C1 C2 2.6% 2.6% 2.6%

1	2	3	4	5
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes	9.2%	M E	C1 3.2% C2
98.09	Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms; copying pastes with a basis of gelatin, whether or not on a paper or textile backing	8.4%	M E	C1 2.4% C2
98.10	<p><b>Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks:</b></p> <p>A. Parts of base metal, obtained by turning bars, angles, shapes, sections or wire, of solid section, the greatest diameter of which does not exceed 25 mm:</p> <p>I. Of portable lighters, being portable mechanical, chemical, electrical or similar contrivances intended to provide a means of ignition, whether by spark, flame or otherwise:</p> <p>a) Incomplete lighters:</p> <p>1. Constructed solely for the purpose of igniting gas for domestic use (including stems of electrical lighters and rigid or spring frames of flint lighters)</p> <p>2. Other (including bodies) ... ..</p> <p>b) Other ... ..</p> <p>II. Of other lighters ... ..</p> <p>B. Other:</p> <p>I. 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:</p> <p>a) 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)</p> <p>b) Other portable lighters, complete or incomplete (including bodies)</p> <p>c) Other parts ... ..</p> <p>II. Other lighters and parts thereof ... ..</p>	<p>F £0.0250 each plus 3%</p> <p>S £0.0250 each</p> <p>9%</p> <p>9%</p>	<p>M £0.0250 each</p> <p>E</p> <p>6%</p> <p>6%</p>	<p>C1 £0.0250 each plus 3%</p> <p>C2 £0.0250 each</p> <p>3%</p> <p>3%</p>



## SECTION XXI

## WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

## Chapter 99

*Works of Art, Collectors' Pieces, and Antiques*

## Notes

1. This Chapter does not cover:
  - (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);
  - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12); or
  - (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).
2. For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photomechanical process.
3. Heading No. 99.03 is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
4. (a) Subject to Notes 1. to 3. above, articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of 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.

Head- ing No.	Description	Rate of Import Duty (if any)				
		Full "Associated States"*	(F) (S)	"Community"*** "EFTA"***	(M) (E)	"Non-associable CPA"*** "Associable CPA"*** (C1) (C2)
1	2	3	4	5	5	
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 ... ..	---	---	---	---	
99.03	Original sculptures and statuary, in any material ... ..	---	---	---	---	
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	---	---	---	---	
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	---	---	---	---	
99.06	Antiques of an age exceeding one hundred years ... ..	---	---	---	---	

\*See note preceding Chapter I in this Schedule.



## 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 medical plants; straw and fodder.
- 13 Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts.
- 14 Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included.

## Section III

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

- 15 Animal and vegetable fats and oils and their cleavage products; prepared edible fats; animal and vegetable waxes.

## Section IV

**Prepared Foodstuffs; Beverages, Spirits and Vinegar; Tobacco**

- 16 Preparations of meat, of fish, of crustaceans or molluscs.
- 17 Sugars and sugar confectionery.
- 18 Cocoa and cocoa preparations.
- 19 Preparations of cereals, flour or starch; pastrycooks' products.
- 20 Preparations of vegetables, fruit or other parts of plants.
- 21 Miscellaneous edible preparations.
- 22 Beverages, spirits and vinegar.
- 23 Residues and waste from the food industries; prepared animal fodder.
- 24 Tobacco.

## Section V

**Mineral Products**

- 25 Salt; sulphur; earths and stone; plastering materials, lime and cement.
- 26 Metallic ores, slag and ash.
- 27 Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes.

## Section VI

**Products of the Chemical and Allied Industries***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 Albuminoidal substances; glues.
- 36 Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations.
- 37 Photographic and cinematographic goods.
- 38 Miscellaneous chemical products.

## Section VII

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

- 39 Artificial resins and plastic materials, cellulose esters and ethers; articles thereof.
- 40 Rubber, synthetic rubber, factice, and articles thereof.

## Section VIII

**Raw Hides and Skins, Leather, Furskins and Articles thereof; Saddlery and Harness; Travel Goods, Handbags and 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

RATES OF IMPORT DUTY ON GOODS TEMPORARILY EXEMPT FROM DUTY ON  
1 JANUARY 1972

## Part I

1. In this part of this Schedule a rate of duty in column 3 applies to goods of the description in column 2 opposite that rate which—
- (a) are of Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland or
- (b) qualify for Commonwealth preference but are not goods of the area formed by the countries named in Part I of Schedule 4 to this Order or of the Republic of Ireland or of the Channel Islands or
- (c) are goods of a country named in Part II of the said Schedule 4 or
- (d) but for the provisions of Article 3(2) of the Order and of this Schedule, would be subject to the full rate of duty.
2. No duty is chargeable by virtue of this part of this Schedule on any goods other than those referred to in paragraph 1(a), (b), (c) and (d) above.

Head- ing No.	Description	Rate of Import Duty (if any)	
		Full "Associated States"* "EFTA"* "Non-associable CPA"*	(F) (S) (E) (C1)
1	2	3	
05.15	A.I. Blue whiting ( <i>Gadus Poutassou</i> ) ... Norway Pout ( <i>Trisopterus (Gadus) Esmarkii</i> ) ... Sand eels ( <i>ammodytes</i> ) ... } ... ..	2%	
07.01	T. Tarragon, fresh or chilled ... ..	6.4%	

\* See note preceding Chapter 1 of Schedule 1.

## SCHEDULE 2

## Part II

1. In this part of this Schedule—
- (a) a rate of duty in column 3 prefixed by "F" and "S" applies to goods of the description shown in column 2 opposite that rate which—
- (i) are of a country named in Part II of Schedule 4 to this Order, or,
- (ii) but for the provisions of Article 3(2) of the Order and this Schedule, would be subject to the full rate of duty;
- (b) a rate of duty in column 3 prefixed by "C1" applies to goods of the description shown in column 2 opposite that rate which qualify for Commonwealth preference but are not goods of the area formed by the countries named in Part I of Schedule 4 to the Order or of the Republic of Ireland or of the Channel Islands.
2. This Part of this Schedule does not apply to goods of Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland or goods which are to be regarded as originating under the Agreements, referred to in Article 6 of the Order, between the European Economic Community and those countries (to which the relevant rates specified in Schedule 1 or 3 to the Order apply).
3. No duty is chargeable by virtue of this part of this Schedule on any goods other than those referred to in paragraph 1(a) and (b) above.

Head- ing No.	Description	Rate of Import Duty	
		Full "Associated States"* "Non-associable CPA"*	(F) (S) (C1)
1	2	3	
29.06	A.IV. 4- <i>sec</i> Butylphenol ... } 2- <i>terr</i> Butylphenol ... } 2,6-Di- <i>terr</i> butylphenol ... }	F	13.6%
		S	
		C1	5.4%
29.06	B.V. 1,1-Di-(3- <i>terr</i> butyl-4-hydroxy-6-methylphenyl) - <i>n</i> -butane	F	12%
		S	
		C1	4.8%
29.10	B. Dimethoxymethane ... }	F	14.4%
		S	
		C1	5.7%
29.23	C. 2-Amino-5-chlorobenzophenone ... }	F	12.8%
		S	
		C1	5.1%
29.27	Phenylacetonitrile ... }	F	15.2%
		S	
		C1	6%
81.02	A.II. Molybdenum alloy slabs containing not less than 98 per cent. by weight of molybdenum and not more than 1 per cent. by weight of titanium as the major alloying element, of a thickness of not less than 12 millimetres nor more than 51 millimetres, and of such dimensions that the top surface area of the slab does not exceed 915 square millimetres	F	5%
		S	
		C1	2%

\* See note preceding Chapter 1 of Schedule 1.

1	2	3																		
<b>81.02</b>	<p data-bbox="427 533 451 555"><b>B.</b></p> <p data-bbox="587 533 1054 707">Molybdenum alloy sheet containing not less than 98 per cent. by weight of molybdenum and not more than 1 per cent. by weight of titanium as the major alloying element, of a thickness of not less than 1 millimetre nor more than 5 millimetres, and of such dimensions that the top surface area of the sheet does not exceed 3,600 square millimetres</p> <p data-bbox="587 707 1054 857">Cylindrical molybdenum alloy bars containing not less than 98 per cent. by weight of molybdenum and not more than 1 per cent. by weight of titanium as the major alloying element, of a diameter of not less than 5 millimetres nor more than 357 millimetres, and of a length of not more than 508 millimetres</p>	<table data-bbox="1074 533 1300 857"> <tr> <td data-bbox="1074 533 1098 566">F</td> <td data-bbox="1098 533 1121 566">}</td> <td data-bbox="1193 533 1233 555">8%</td> </tr> <tr> <td data-bbox="1074 566 1098 600">S</td> <td data-bbox="1098 566 1121 600">}</td> <td data-bbox="1193 566 1233 600"></td> </tr> <tr> <td data-bbox="1074 600 1114 633">Cl</td> <td data-bbox="1098 600 1121 633">}</td> <td data-bbox="1193 600 1257 622">3.2%</td> </tr> <tr> <td data-bbox="1074 707 1098 741">F</td> <td data-bbox="1098 707 1121 741">}</td> <td data-bbox="1193 707 1233 730">8%</td> </tr> <tr> <td data-bbox="1074 741 1098 775">S</td> <td data-bbox="1098 741 1121 775">}</td> <td data-bbox="1193 741 1233 775"></td> </tr> <tr> <td data-bbox="1074 775 1114 808">Cl</td> <td data-bbox="1098 775 1121 808">}</td> <td data-bbox="1193 775 1257 797">3.2%</td> </tr> </table>	F	}	8%	S	}		Cl	}	3.2%	F	}	8%	S	}		Cl	}	3.2%
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Cl	}	3.2%																		
F	}	8%																		
S	}																			
Cl	}	3.2%																		
<b>81.02</b>	<p data-bbox="427 875 451 898"><b>C.</b></p> <p data-bbox="587 875 1054 1025">Cylindrical molybdenum alloy bars containing not less than 98 per cent. by weight of molybdenum and not more than 1 per cent. by weight of titanium as the major alloying element, of a diameter of not less than 5 millimetres nor more than 357 millimetres, and of a length of not more than 508 millimetres</p> <p data-bbox="587 1025 1054 1200">Cylindrical molybdenum alloy tubes containing not less than 98 per cent. by weight of molybdenum and not more than 1 per cent. by weight of titanium as the major alloying element, of an external diameter of not less than 12 millimetres nor more than 64 millimetres, of a wall thickness of not more than 13 millimetres, and of a length of not more than 381 millimetres</p>	<table data-bbox="1074 875 1300 1200"> <tr> <td data-bbox="1074 875 1098 909">F</td> <td data-bbox="1098 875 1121 909">}</td> <td data-bbox="1193 875 1233 898">10%</td> </tr> <tr> <td data-bbox="1074 909 1098 943">S</td> <td data-bbox="1098 909 1121 943">}</td> <td data-bbox="1193 909 1233 943"></td> </tr> <tr> <td data-bbox="1074 943 1114 976">Cl</td> <td data-bbox="1098 943 1121 976">}</td> <td data-bbox="1193 943 1233 965">4%</td> </tr> </table>	F	}	10%	S	}		Cl	}	4%									
F	}	10%																		
S	}																			
Cl	}	4%																		

## SCHEDULE 2

## Part III

1. In this part of this Schedule a rate of duty in column 3 applies to goods of the description in column 2 shown opposite that rate which—
  - (a) qualify for Commonwealth preference but are not goods of the area formed by the countries named in Part I of Schedule 4 to this Order or of the Republic of Ireland or of the Channel Islands or
  - (b) are goods of a country named in Part II of the said Schedule 4 or,
  - (c) but for the provisions of Article 3(2) of the Order and of this Schedule, would be subject to the full rate of duty.
2. This Part of this Schedule does not apply to goods of Austria, Finland, Iceland, Norway, Portugal, Sweden or Switzerland or goods which are to be regarded as originating under the Agreements, referred to in Article 6 of the Order, between the European Economic Community and those countries (to which the relevant rates specified in Schedule 1 or 3 to the Order apply).
3. No duty is chargeable by virtue of this part of this Schedule on any goods other than those referred to in paragraph 1(a), (b) and (c) above.

Head- ing No.	Description	Rate of Import Duty (if any)	
		Full "Associated States"* (F)	"Non-associable CPA"* (C1)
1	2	3	
05.15	A.II. Blue whiting ( <i>Gadus Poutassou</i> ) ... Norway Pout ( <i>Trisopterus (Gadus) esmarkii</i> ) ... Sand eels ( <i>ammodytes</i> ) ...	—	
15.04	B. Sperm oil, unrefined ...	—	
15.04	C. Herring oil ... Other oils ...	—	
15.10	D. Fatty alcohols, normal, containing fourteen or more carbon atoms in the molecule and having an iodine value not less than 40	3.2%	
25.11	A. Natural barium sulphate, not ground or powdered	—	
27.07	C. Pyridine bases, having a basicity equivalent to not less than 7.0 millilitres and not more than 12.5 millilitres of 1.0 N sulphuric acid solution when estimated by method No. RB. 1-67 of "Standard Methods for Testing Tar and its Products" published by the Standardisation of Tar Products Test Committee Pyridine bases, of which, after drying, not less than 70 per cent. by volume distils between 140° and 250° centigrade at normal pressure	1.2%	
28.14	A.II. Boron trichloride ... Silicon tetrachloride ... Thionyl chloride ...	3.8%	
28.14	B. Boron tribromide ... Phosphorus pentabromide ... Phosphorus pentafluoride ... Sulphur tetrafluoride ...	3.5%	
28.15	C. Carbonyl sulphide...	1.9%	

\* See note preceding Chapter 1 of Schedule 1.



1	2	3
28.17	B. Potassium hydroxide, pharmaceutical quality	4.7%
28.17	C. Sodium peroxide ... ..	3.2%
28.18	B. Barium oxide ... ..	3.5%
28.20	A. Aluminium oxide, not being artificial corundum, being in the form of spheres and containing by weight not more than 0.06 per cent. of acid soluble sulphates expressed as SO <sub>3</sub> and not more than 0.005 per cent. of sodium expressed as Na, and all of which passes a sieve having a nominal width of aperture of 4.76 millimetres and not less than 99 per cent. by weight of which is retained by a sieve having a nominal width of aperture of 1.00 millimetre	3.5%
28.23	γ-Ferric oxide ... ..	2.5%
28.27	Lead monoxide which, when examined by X-ray diffraction is free of the tetragonal form, and which has a specific surface, when determined by air permeability, of not less than 600 square metres per kilogramme	4.8%
28.28	A. Hydroxylammonium sulphate ... ..	3.8%
28.28	D. Beryllium oxide ... ..	3.2%
28.29	A.I. Sodium fluoride, which does not contain impurities equivalent to more than $5 \times 10^{-9}$ grammes of U <sub>3</sub> O <sub>8</sub> per gramme, and of which 1 gramme must not contain impurities capable of depressing the estimation of U <sub>3</sub> O <sub>8</sub> by more than $1 \times 10^{-8}$ grammes, when determined fluorimetrically	4.4%
28.29	A.II. Tungsten hexafluoride ... ..	3.2%
28.29	B.I. Potassium fluorosilicate ... .. Sodium fluorosilicate ... ..	4.8%
28.30	A.I. Aluminium chloride, anhydrous, containing by weight (a) not more than 0.0005 per cent. of lead compounds calculated as Pb, (b) not more than 0.0010 per cent. of magnesium compounds calculated as Mg, and (c) not more than 0.0020 per cent. of zinc compounds calculated as Zn	4.4%
28.32	B.I. Ammonium perchlorate ... ..	2.2%
28.38	A.III. Aqueous barium sulphate paste containing not less than 70 per cent. and not more than 80 per cent. by weight of barium sulphate and containing in the dried material not more than four parts per million by weight of iron compounds calculated as Fe and not more than forty parts per hundred million by weight of ethanol soluble sulphur	4.4%
28.38	A.IV. Magnesium sulphate, anhydrous, containing not less than 0.05 per cent. by weight and not more than 1.0 per cent. by weight of potassium compounds calculated as K	3.8%

1	2		3
28.38	A.VII.	Mercuric sulphate ... ..	2.5%
28.38	A.VIII.	Thallos sulphate ... ..	3.2%
28.38	C.	Potassium hydrogen permonosulphate ... ..	4.1%
28.39	A.	Potassium nitrite ... ..	3.2%
28.39	B.III.	Barium nitrate containing not more than 0.006 per cent. by weight of heavy metals calculated as Pb Beryllium nitrate ... ..	3.5%
28.40	B.II.	Potassium dihydrogen orthophosphate in the form of single crystals <i>tetra</i> Potassium pyrophosphate	4.4%
28.42	A.IV.	Magnesium carbonate, light, in rectangular blocks of a weight not less than 25 grammes and not more than 125 grammes and of a cubic capacity not less than 115 cubic centimetres	1.9%
28.42	A.VI.	Lithium carbonate ... ..	4%
28.42	A.VII.	Manganous carbonate ... .. Nickel carbonate, basic Potassium hydrogen carbonate	3.5%
28.43	A.III.	Mercuric cyanide ... ..	3.5%
28.43	B.	Potassium ferricyanide ... .. Sodium nitroprusside	4.8%
28.44	B.	Potassium cyanate ... ..	3.2%
28.44	C.	Ammonium thiocyanate ... .. Sodium thiocyanate	4.8%
28.46	A.II.	Sodium metaborate tetrahydrate, Na <sub>2</sub> B <sub>2</sub> O <sub>4</sub> , 4H <sub>2</sub> O	3.2%
28.47	A.	Bismuth aluminate containing not less than 52 per cent. by weight and not more than 55 per cent. by weight of bismuth calculated as Bi on the dry anhydrous salt	4.8%
28.47	F.	Sodium tungstate containing not more than 0.0003 per cent. by weight of arsenic compounds calculated as As and not more than 0.005 per cent. by weight of molybdenum compounds calculated as Mo	4.1%
28.48	B.I.	Ferric sodium pyrophosphate ... ..	4.4%
28.48	B.II.	Dihydroxyaluminium sodium carbonate ...	3.5%
28.49	C.I.	Silver protein, mild, which satisfies the requirements of the British Pharmaceutical Codex Silver protein, which satisfies the requirements of the British Pharmaceutical Codex	3.8%

1	2	3
28.52	B. Mixed rare earth compounds containing not less than 3.5 per cent. by weight and not more than 9.0 per cent. by weight of combined fluorine estimated as F, and not less than 0.5 per cent. by weight and not more than 4.0 per cent. by weight of barium compounds estimated as BaSO <sub>4</sub> ; and of which not less than 10 per cent. by weight is retained by a sieve having a nominal width of aperture of 45 micrometres	1.6%
28.57	A. Aluminium sodium hydride ... .. Lithium borohydride ... .. Silane ... ..	2.5%
28.58	B. Trichlorosilane containing not more than 0.002 parts per million by weight of boron compounds calculated as B	3.8%
29.01	A.II. Allene ... .. <i>iso</i> Butane ... .. <i>n</i> -But-1-ene ... .. <i>cis</i> But-2-ene ... .. <i>trans</i> But-2-ene ... .. But-2-ene, mixed isomers ... .. But-1-yne ... .. 2,2-Dimethylpropane ... .. <i>n</i> -Eicosane ... .. 2-Methylpentane ... .. <i>n</i> -Nonane ... .. Propyne ... .. <i>n</i> -Undecane ... ..	---
29.01	B.I. Azulene ... ..	5.1%
29.01	B.II.b) Bicyclo [2,2,1]hepta-2,5-diene ... .. <i>trans-trans-trans</i> -Cyclododeca-1,5,9-triene ... .. 5-Ethylidenebicyclo[2,2,1]hept-2-ene ... ..	---
29.01	D.IV. Anthracene... ..	---
29.01	D.V. <i>p</i> -Terphenyl ... ..	4.8%
29.01	D.VI. Acenaphthylene ... .. 1,2-Benzanthracene ... .. Chrysene ... .. 9,10-Dihydroanthracene ... .. Fluoranthene ... .. Fluorene ... .. Perylene ... .. Pyrene ... .. <i>trans</i> Stilbene ... .. 1,2,3,4-Tetrahydro-1,1,2,4,4,7-hexamethylnaphthalene 1,2,4,5-Tetramethylbenzene ... ..	4.1%
29.02	A.I. Carbon tetrafluoride ... .. 1,1-Difluoroethane ... .. Hexafluoropropene ... .. Vinyl fluoride ... ..	5.7%

1	2	3
29.02	A.II.a)2. 1-Chloro- <i>n</i> -butane ... .. 1-Chloro- <i>n</i> -octane of a purity not less than 99.5 per cent., containing not more than 0.2 per cent. by weight of other chloro-octanes and not more than 0.05 per cent. by weight of other alkyl chlorides Pentachloroethane ... .. 1,1,1,2-Tetrachloroethane ... .. 1,1,2,2-Tetrachloroethane ... .. 1,1,2-Trichloroethane of which not less than 92 per cent. by volume distils between 110° and 115° centigrade at normal pressure	5.1%
29.02	A.II.b) Allyl chloride ... .. 2-Chlorobuta-1,3-diene ... .. 1-Chloro- <i>n</i> -but-1-ene ... .. 3-Chloro- <i>n</i> -but-1-ene ... .. 1-Chloro- <i>n</i> -but-2-ene ... .. 1-Chloroprop-1-ene ... .. 3-Chloropropyne ... .. 2,3-Dichlorobuta-1,3-diene ... .. 1,3-Dichloro- <i>n</i> -but-2-ene ... .. 1,4-Dichlorobut-2-ene ... .. 1,2-Dichloroethylene ... .. 2,3-Dichloroprop-1-ene ... .. Methallyl chloride ... ..	6%
29.02	A.III. 1,4-Dibromobut-2-ene ... .. 2,3-Dibromobut-2-ene ... .. 1,2-Dibromoethane ... .. Dibromomethane ... .. Vinyl bromide ... ..	7.3%
29.02	A.V. 1-Bromo-3-chloro-2-methylpropane ... .. Bromotrifluoromethane ... .. Dibromodifluoromethane ... .. Tribromofluoromethane ... .. Trifluoroiodomethane ... ..	5.4%
29.02	B. Aldrin ... .. Chlordane ... .. Decachlorobicyclopenta-2,4-dienyl ... .. Dodecachloropentacyclo[5,2,1,0 <sup>2,6</sup> ,0 <sup>3,9</sup> ,0 <sup>5,8</sup> ]decane 1,6,7,8,9,14,15,16,17,17,18,18-Dodecachloropentacyclo-[12,2,1,1 <sup>6,9</sup> ,0 <sup>2,13</sup> ,0 <sup>5,10</sup> ]octadeca-7,15-diene Heptachlor ... .. 1,2,5,6,9,10-Hexabromocyclododecane ... .. 1,2,3,4,5,6-Hexachlorocyclohexane, mixed isomers, of which either (a) the $\alpha$ -isomer content is not more than 50 per cent. by weight, or (b) the $\gamma$ -isomer content is not less than 35 per cent. by weight provided that, in a case where the $\gamma$ -isomer content is not less than 35 per cent. and not more than 40 per cent. by weight, not less than 90 per cent. by weight of the material passes a sieve having a nominal width of aperture of 53 micrometres $\alpha$ -1,2,3,4,5,6-Hexachlorocyclohexane ... .. $\gamma$ -1,2,3,4,5,6-Hexachlorocyclohexane ... .. Hexachlorocyclopentadiene ... .. Octafluorocyclobutane ... ..	5.4%

1	2	3
29.02	C. 3-Chlorobenzotrifluoride ... .. 4-Chlorobenzotrifluoride ... .. 1-Chloronaphthalene ... .. 2-Chlorotoluene ... .. 1,3-Dichlorobenzene ... .. 1,1-Dichloro-2,2-di-(4-chlorophenyl)ethane ... $\alpha$ ,4-Dichlorodiphenylmethane ... .. 2,6-Dichlorotoluene ... .. Diphenylchloromethane ... .. Fluorobenzene ... .. 1,2,3,4-Tetrachlorobenzene ... .. 1,2,4,5-Tetrachlorobenzene ... .. 1,2,3-Trichlorobenzene ... .. 1,2,4-Trichlorobenzene ... .. Trichlorobenzene, mixed isomers ... ..	5.7%
29.03	A. Methanesulphonic acid ... .. Methanesulphonyl chloride ... .. <i>di</i> Sodium benzene-1,3-disulphonate ... .. Sodium ethylenesulphonate ... .. <i>di</i> Sodium naphthalene-2,7-disulphonate ... .. <i>tri</i> Sodium naphthalenetrisulphonate, mixed isomers, which contains not more than 0.005 per cent. by weight of iron compounds calculated as Fe, and of which an aqueous solution containing 50 grammes per litre has a pH not greater than 7 Sodium styrenesulphonate, mixed isomers ...	5.1%
29.03	B.II. 1- <i>tert</i> Butyl-3,4,5-trimethyl-2,6-dinitrobenzene Nitroethane ... .. Nitromethane ... .. 1-Nitronaphthalene ... .. 1-Nitropropane ... .. 2-Nitropropane ... .. 4-Nitro- <i>m</i> -xylene ... .. 1,1,3,3,5-Pentamethyl-4,6-dinitroindane ...	5.1%
29.03	C.I. Sodium 4-chlorobenzenesulphonate ... .. Sodium 3-chloro- <i>n</i> -but-2-ene-1-sulphonate ...	4.4%
29.03	C.II. Chloropicrin ... ..	5.1%
29.04	A.III.a) 2-Methylpropan-2-ol containing not more than 0.007 per cent. by weight of unsaturated compounds calculated as butene 2-Methylpropan-2-ol containing not less than 10 per cent. by weight and not more than 13 per cent. by weight of water	2.5%
29.04	A.III.b) <i>n</i> -Butan-2-ol ... ..	4.4%
29.04	A.IV. Amyl alcohol, containing not less than 58 per cent. by weight of <i>n</i> -pentan-1-ol and not more than 1 per cent. by weight of aldehydes or ketones calculated as C <sub>5</sub> H <sub>10</sub> O 2,2-Dimethylpropanol ... .. 3-Methylbutan-1-ol, of a purity not less than 90 per cent. 2-Methylbutan-2-ol ... .. <i>n</i> -Pentan-1-ol ... ..	6.4%

1	2	3
29.04	A.V. 2-Chloroethanol ... .. 3-Chloropropan-1-ol ... .. 2,6-Dimethylheptan-4-ol ... .. 3,6-Dimethyloctan-3-ol ... .. 3,7-Dimethyloctan-3-ol ... .. Dimethyloctanol, mixed 2,6,2- and 3,7,3- isomers <i>n</i> -Heptan-1-ol ... .. Hexadecyl alcohol, mixed isomers, which freezes at a temperature not higher than -40° centigrade 2 <i>H</i> -Hexafluoropropan-2-ol ... .. <i>n</i> -Hexan-1-ol ... .. 1 <i>H</i> ,1 <i>H</i> ,5 <i>H</i> -Octafluoropentan-1-ol ... .. 2- <i>n</i> -Octyl- <i>n</i> -dodecan-1-ol ... .. 1 <i>H</i> ,1 <i>H</i> ,3 <i>H</i> -Tetrafluoropropan-1-ol ... .. <i>n</i> -Undecan-1-ol ... ..	6.3%
29.04	B.I.	4.4%
29.04	B.II. <i>n</i> -But-2-en-1-ol ... .. But-3-yn-2-ol ... .. (±)-3,7-Dimethylnona-1,6-dien-3-ol ... .. Dimethyloctadienol, mixed 2,6,3,5,2- and 3,7,4,6,3-isomers (-)-3,7-Dimethyloct-6-en-1-ol ... .. 3,7-Dimethyloct-6-en-1-yn-3-ol ... .. Ethchlorvynol ... .. Farnesol ... .. <i>n</i> -Hex-3-en-1-ol ... .. 3-Methylpentyn-3-ol ... .. Nerolidol ... .. Phytol ... .. <i>iso</i> Phytol ... .. Prop-2-yn-1-ol ... .. 3,7,9-Trimethyldeca-1,6-dien-3-ol ... .. Undec-10-en-1-ol ... ..	4.8%
29.04	C.I. <i>n</i> -Butane-1,3-diol... .. Butane-1,4-diol ... .. <i>n</i> -Butane-2,3-diol... .. Butane-1,2,4-triol ... .. But-2-ene-1,4-diol ... .. But-2-yne-1,4-diol ... .. Decane-1,10-diol ... .. 2,5-Dimethylhexane-2,5-diol ... .. 3,6-Dimethyloct-4-yne-3,6-diol ... .. 2,2-Dimethylpropanediol ... .. 2-Ethylhexane-1,3-diol ... .. 2-Ethyl-2-hydroxymethylpropanediol ... .. Hexane-1,6-diol ... .. Hexane-1,2,6-triol ... .. Hexanetriol, mixed isomers ... .. 2-Hydroxymethyl-2-methylpropanediol ... .. Pinacol ... .. Propane-1,3-diol ... .. 3,7,11,15-Tetramethylhexadecane-1,2,3-triol ... .. 2,2,4-Trimethylhexane-1,6-diol ... ..	6.5%

1	2	3
19.04	C.IV. D-Arabitol ... .. Ribitol ... .. Xylitol ... ..	4.4%
19.04	C.V. 2,2-Di(bromomethyl)propanediol ... .. 2-Hydroxymethyl-2-nitropropanediol ... .. Succinaldehyde di(sodium bisulphite) ... ..	5.7%
19.05	A.III. Dihydrotachysterol ... .. <i>meso</i> Inositol ... ..	4.4%
19.05	A.IV. Borneol ... .. <i>iso</i> Borneol ... .. 2,2-Di-(4-hydroxycyclohexyl)propane ... .. 1,4-Di(hydroxymethyl)cyclohexane ... .. Fenchyl alcohol ... .. <i>p</i> -Menth-1-en-4-ol ... .. Nopol ... .. $\alpha$ -Terpineol, having a freezing point not less than 20° centigrade	5.1%
19.05	B.II. 2-Methyl-4-phenylbutan-2-ol ... .. 3-Methyl-1-phenylpentan-3-ol ... .. Phenylethane-1,2-diol ... .. 1-Phenylethanol ... .. 1-Phenylprop-2-yn-1-ol ... .. 2,2,2-Trichlorodi-(4-chlorophenyl)ethanol ... ..	5.4%
19.06	A.III. 1-Naphthol ... ..	5.7%
19.06	A.IV. 2- <i>tert</i> Butyl-4-ethylphenol ... .. 3,5-Di- <i>tert</i> butyl-4-hydroxybiphenyl ... .. 2,4-Di- <i>tert</i> pentylphenol ... .. 4-Hydroxybiphenyl ... .. 3- <i>n</i> -Pentadecylphenol ... .. 4- <i>tert</i> Pentylphenol ... .. Sodium biphenyl-2-yloxide ... .. Thymol ... ..	5.4%
19.06	B.III. 1,3-Dihydroxynaphthalene ... .. 1,5-Dihydroxynaphthalene ... .. 2,3-Dihydroxynaphthalene ... ..	5.4%
19.06	B.V. Di-(3,5-di- <i>tert</i> butyl-4-hydroxyphenyl)methane ... .. 3,4-Dihydroxybiphenyl ... .. 2,5-Di- <i>tert</i> pentylquinol ... .. 2-Methylquinol ... .. Stilboestrol ... .. 2,4,2',4'-Tetrahydroxybiphenyl ... .. 1,1,3-Tri-(5- <i>tert</i> butyl-4-hydroxy-2-methylphenyl)- <i>n</i> -butane-toluene complex ... .. 2,4,6-Tri-(3,5-di- <i>tert</i> butyl-4-hydroxybenzyl)mesitylene ... .. 2,3,5-Trimethylquinol ... ..	4.8%
19.06	C. 3,5-Di- <i>tert</i> butyl-4-hydroxybenzyl alcohol ... .. 3,4-Di-(4-hydroxyphenyl)- <i>n</i> -hexane-3,4-diol ... .. Salicyl alcohol ... ..	5.7%
19.07	A. 3-Chloro-4-hydroxybiphenyl ... .. 3-Chlorophenol ... .. 2,3-Dichlorophenol ... .. 2,2-Di-(3,5-dichloro-4-hydroxyphenyl)propane	4.8%

1	2	3
29.07	B. 6,7-Dihydroxynaphthalene-2-sulphonic acid ... 3-Hydroxynaphthalene-2,7-disulphonic acid ... 4-Hydroxynaphthalene-1-sulphonic acid ... 5-Hydroxynaphthalene-1-sulphonic acid ... <i>di</i> Sodium 1,8-dihydroxynaphthalene-3,6-disulphonate Sodium 6,7-dihydroxynaphthalene-2-sulphonate Sodium 4-hydroxynaphthalene-1-sulphonate ...	5.7%
29.07	C.III. 4,6-Dinitro- <i>o</i> -cresol (-OH at 1), ammonium salt  2-Nitro- <i>p</i> -cresol (-OH at 1) ... ..	5.7%
29.08	A.I.a) Di-(2-chloroethyl) ether ... ..	7%
29.08	A.I.b) <i>iso</i> Butyl vinyl ether ... .. Chloromethyl methyl ether ... .. Di- <i>n</i> -butyldigol ... .. Diethyldigol ... .. 1,2-Dimethoxyethane ... .. Dimethyl ether ... .. Dimethyltetragol ... .. Dimethyltrigol ... .. 1,4-Dioxan... .. Ethyl vinyl ether ... .. Methoxyflurane ... .. Methyl vinyl ether ... ..	5.4%
29.08	A.III.a) 4- <i>tert</i> Butyl-3-methoxy-1-methyl-2,6-dinitrobenzene (musk ambrette)	4.1%
29.08	A.III.c) 4-Allylanisole ... .. Anethole ... .. Benzyl cyclohex-3-enyldenemethyl ether ... .. 2,4-Dichlorophenyl 4-nitrophenyl ether ... .. Di(phenoxyphenoxy)benzene, mixed isomers ... .. 2-Ethoxynaphthalene ... .. 2-Methoxynaphthalene ... ..	5.1%
29.08	B.I. Batyl alcohol ... .. Dipentaerythritol ... .. <i>n</i> -Hexyldigol ... .. 3-Methoxy- <i>n</i> -butan-1-ol ... .. 1,2,3-Tri-(2-hydroxy- <i>n</i> -propoxy)propane ... .. Tri- $\alpha$ -propylene glycol monomethyl ether ... ..	6.4%
29.08	B.II. 2,2-Di-[4-(2-hydroxyethoxy)phenyl]propane	4.4%
29.08	C.I. Guaiacol having a melting point of not less than 27° centigrade Potassium guaiacolsulphonate ... ..	6%
29.08	C.II. 4-Methoxy-1-naphthol ... .. 5-Propenylguaethol (-OH at 1) ... ..	4.8%



1	2	3
29.08	D. 2,5-Di- <i>tert</i> butylperoxy-2,5-dimethylhexane ... 1,4-Di-(1- <i>tert</i> butylperoxy-1-methylethyl) benzene ... Di-( $\alpha$ -dimethylbenzyl) peroxide ... Diisopropylbenzene hydroperoxide ... <i>p</i> -Menthanyl hydroperoxide ...	4.4%
29.09	Allyl glycidyl ether ... 1-Chloro-2,3-epoxypropane ... Dieldrin ... 1,4-Di-(2,3-epoxypropoxy)butane ... Endrin ... 1,2-Epoxy- <i>n</i> -butane ... Epoxybutane, mixed 1,2- and 2,3- isomers ... 1,11-Epoxy-5,5,7,8-tetramethyltricyclo [5,4,0,0 <sup>4,6</sup> ]undecane ... 3,4-Epoxytricyclo[5,2,1,0 <sup>2,6</sup> ]decanol ... Glycidol ... Styrene oxide ...	6.3%
29.10	B. $\alpha$ -Anhydroglucochloral ... 1-Chloro-2,2-diethoxyethane ... 1,1-Diethoxy-3,7-dimethylocta-2,6-diene ... 1,1-Dimethoxy-3,7-dimethylocta-2,6-diene ... 1,1-Dimethoxy- <i>n</i> -octane ... 2,2-Dimethoxypropane ... 1,3-Dioxan... ... 2-Ethyl-2-methyl-1,3-dioxolan ... 17 $\alpha$ -Ethynyl-3,3-dimethoxyoestr-5(10)-en- 17 $\beta$ -ol ... Hexahydro-2,3,6,7-tetrahydroxy-1,4,5,8- tetraoxanaphthalene ... 1,2- <i>o</i> - <i>iso</i> Propylidene-D-glucofuranose ... 1,1,3,3-Tetraethoxypropane ... 4,4a,5,9b-Tetrahydroindeno [1,2-d]-1,3-dioxin ... 4,4a,9,9a-Tetrahydroindeno[2,1-d]-1,3-dioxin ... 1,1,3,3-Tetramethoxypropane ...	5.7%
29.11	A.III. Butanal (butyraldehyde) ...	6%
29.11	A.IV. Acrylaldehyde ... <i>iso</i> Butyraldehyde ... Crotonaldehyde containing not more than 4 per cent. by weight of water ... 2,6-Dimethylhept-5-enal... ... 2-Ethylhexanal ... Glyoxal ... <i>n</i> -Hex-2-enal ... <i>n</i> -Octanal ... 3,5,5-Trimethylhexanal ... 2,6,10-Trimethylundec-10-enal ... <i>n</i> -Valeraldehyde ... <i>iso</i> Valeraldehyde ...	5.1%
29.11	B. <i>iso</i> Cyclocitral ... 4-(4-Hydroxy-4-methyl-pentyl)cyclohex-3- enecarbaldehyde ... 4-(Tricyclo[5,2,1,0 <sup>2,6</sup> ]dec-8-ylidene) butyraldehyde ...	4.4%

1	2	3
29.11	C.II. 3-(4- <i>tert</i> Butylphenyl)-2-methylpropionaldehyde	5.1%
	Terephthalaldehyde ... ..	
29.11	D. DL-Glyceraldehyde ... ..	5.1%
29.11	E.II. 2,4-Dihydroxybenzaldehyde ... ..	4.8%
	3,4-Dihydroxybenzaldehyde ... ..	
	2,3-Dimethoxybenzaldehyde ... ..	
	4-Hydroxybenzaldehyde ... ..	
29.11	F.I. Trioxan ... ..	5.7%
29.12	Chloroacetaldehyde ... ..	5.1%
	2-Chlorobenzaldehyde ... ..	
	4-Chlorobenzaldehyde ... ..	
	2,6-Dichlorobenzaldehyde ... ..	
	2-Nitrobenzaldehyde ... ..	
	4-Nitrobenzaldehyde ... ..	
	5-Nitrosalicylaldehyde ... ..	
	<i>di</i> Sodium 4-formylbenzene-1,3-disulphonate	
	Sodium 2-formylbenzenesulphonate ... ..	
29.13	A.I 2,6-Dimethylheptan-4-one ... ..	4.4%
	<i>n</i> -Heptan-2-one ... ..	
	<i>n</i> -Heptan-3-one ... ..	
	Mesityl oxide ... ..	
	5-Methylheptan-3-one ... ..	
	5-Methylhexan-2-one ... ..	
	<i>n</i> -Octan-3-one ... ..	
	<i>n</i> -Pentan-2-one ... ..	
	Pentan-3-one ... ..	
	Pinacolone ... ..	
	<i>n</i> -Undecan-2-one ... ..	
29.13	A.II Acetonylacetone ... ..	3.8%
	Butanedione ... ..	
	3 <i>H</i> ,3 <i>H</i> -Hexafluoroacetylacetone ... ..	
29.13	B.I.a) (+)-Camphor ... ..	3.5%
29.13	B.I.b) (+)-Camphor ... ..	5.1%
29.13	B.II. 7-Acetyl-2-methyl-5- <i>isopropylbicyclo</i> [2.2.2] oct-2-ene	4.8%
	1-Carvone ... ..	
	Cycloheptadec-9-enone ... ..	
	Cyclo-octanone ... ..	
	Cyclopentadecanone ... ..	
	Dicyclohexyl ketone ... ..	
	Fenchone ... ..	
	2- <i>n</i> -Hexylcyclopent-2-enone ... ..	
	(±)- <i>iso</i> Menthone ... ..	
	6-Methyl- $\alpha$ -ionone ... ..	
	3-Methyl-2-( <i>n</i> -pent-2-enyl)cyclopent-2-enone	
	3-Methyl-2- <i>n</i> -pentylcyclopent-2-enone	
	Oestr-5(10)-ene-3,17-dione ... ..	
	Oestr-4-en-17-one ... ..	
29.13	C.III. 4-Acetyl-6- <i>tert</i> butyle-1,1-dimethylindane ...	5.7%
	7-Acetyl-6-ethyl-1,2,3,4-tetrahydro-1,1,4,4-	
	tetramethylnaphthalene	
	Indanetrione hydrate ... ..	
	4-Methyl-4-phenylpentan-2-one ... ..	

1	2	3
29.13	D.I. Acetoin ... .. Acetoin dimer ... .. 1,3-Dihydroxyacetone ... .. 11 $\beta$ ,21-Dihydroxypregna-4,17(20)-dien-3-one 3 $\beta$ ,17 $\alpha$ -Dihydroxy-5 $\beta$ -pregnane-11,20-dione 11 $\beta$ ,17 $\alpha$ -Dihydroxypregn-4-ene-3,20-dione 3,17-Dioxoandrost-4-en-19-al ... .. 2-Hydroxy-3-methylcyclopent-2-enone 17 $\alpha$ -Hydroxypregn-4-ene-3,11,20-trione ... .. 17 $\beta$ -Hydroxy-4,5-seco-19-norandrostane-3,5-dione	4.4%
29.13	D.II. Benzoin ... ..	5.7%
29.13	E. $\alpha$ - <i>n</i> -Butoxybenzyl phenyl ketone ... .. 2,4-Dihydroxyacetophenone ... .. 2,2'-Dihydroxy-4,4'-dimethoxybenzophenone 2,2'-Dihydroxy-4-methoxybenzophenone ... .. 3,3-Dimethoxyoestr-5(10)-en-17-one ... .. Dithranol ... .. 4-(1-Ethoxyvinyl)-3,3,5,5-tetramethylcyclohexanone 17,17-Ethylenedioxyandrosta-1,4-dien-3-one 2-Hydroxyacetophenone ... .. 4-Hydroxyacetophenone ... .. 4-Hydroxybenzophenone ... .. 2-Hydroxy-4- <i>n</i> -octyloxybenzophenone ... .. 4-Methoxy-4-methylpentan-2-one ... .. 2,4,2',4'-Tetrahydroxybenzophenone ... ..	5.7%
29.13	F. 1,5-Dihydroxyanthraquinone ... .. 1,8-Dihydroxyanthraquinone ... .. 2-Ethylanthraquinone ... .. Menaphthone ... .. 1,4-Napthaquinone ... ..	5.4%
29.13	G.I. Musk ketone ... ..	4.4%
29.13	G.II. Chloranil ... .. 2-Chlorocyclohexanone ... .. 2-[ $\alpha$ -(4-Chlorophenyl)phenylacetyl]indane-1,3-dione 9 $\alpha$ -Fluoro-11 $\beta$ ,17 $\alpha$ -dihydroxy-16 $\alpha$ -methylpregna-1,4-diene-3,20-dione Phenacyl bromide ... .. Sodium 2,2'-dihydroxy-4,4'-dimethoxybenzophenone-5-sulphonate 1,1,1-Trifluoroacetylacetone, of a purity not less than 99 per cent.	5.1%
29.14	A.I. Aluminium formate, solid ... .. Methyl formate ... .. 2-(4- <i>iso</i> Propenylcyclohex-1-enyl)ethyl formate Sodium formate ... ..	6%
29.14	A.II.b)4. Aluminium acetate, basic ... .. Lead tetra-acetate ... ..	5.4%
29.14	A.II.c)1. <i>n</i> -Propyl acetate ... ..	6.4%
29.14	A.II.c)2. Methyl acetate of a purity not less than 98 per cent.	6%

1	2	3
29.14	A.II.c)4. (-)-Bornyl acetate ... .. Decahydro-2-naphthyl acetate ... .. Dihydrocarveyl acetate ... .. 17 $\alpha$ ,21-Dihydroxy-16 $\alpha$ -methylpregna-1,4,9(11)- triene-3,20-dione 21-acetate 3 $\alpha$ ,20-Dihydroxy-5 $\beta$ -pregn-17(20)-en-11-one diacetate 1,1-Dimethyl-5-methylenehept-6-enyl acetate 1,1-Dimethyl-3-phenylpropyl acetate ... .. ( $\pm$ )-1,5-Dimethyl-1-vinylhept-4-enyl acetate Farnesyl acetate ... .. Fenchyl acetate ... .. 3-Methoxy- <i>n</i> -butyl acetate ... .. Nonyl acetate, mixed isomers, having a specific rotation at 20° centigrade to the D line of sodium of between -9° and -13° Tricyclo[5,2,1,0 <sup>2,6</sup> ]dec-4-en-8-yl acetate ...	5.4%
29.14	A.VI. Dihydrocarveyl propionate ... .. 17 $\alpha$ ,21-Dihydroxy-5 $\alpha$ -pregnane-3, 11, 20- trione 21-propionate Glycerol tripropionate ... .. Vinyl propionate ... ..	3.5%
29.14	A.VII. <i>n</i> -Butyric acid ... .. <i>iso</i> Butyric acid ... .. 1,1-Dimethyl-2-phenylethyl <i>n</i> -butyrate ... .. 2,2,4-Trimethylpentane-1,3-diol 1- <i>isobutyrate</i> 2,2,4-Trimethylpentane-1,3-diol di- <i>isobutyrate</i> Vinyl <i>n</i> -butyrate ... ..	4.8%
29.14	A.VIII. <i>n</i> -Valeric acid ... .. <i>iso</i> Valeric acid ... ..	4.1%
29.14	A.XI. Ammonium pentadecafluoro- <i>n</i> -octanoate ... .. <i>n</i> -Butyl chloroformate ... .. <i>sec</i> Butyl chloroformate ... .. <i>tert</i> Butyl 2-ethylperbutyrate ... .. Chloroacetyl chloride ... .. Cyclohexyl chloroformate ... .. Dichloroacetic acid ... .. Dichloroacetyl chloride ... .. Digol dichloroformate ... .. 2-Ethylhexyl chloroformate ... .. Ethyl trichloroacetate ... .. Heptafluoro- <i>n</i> -butyric acid ... .. <i>n</i> -Heptanoic acid ... .. 2-Methoxyethyl chloroformate ... .. Methyl chloroacetate ... .. Methyl chloroformate ... .. <i>n</i> -Nonanoic acid ... .. <i>n</i> -Octanoic acid ... .. Phenyl chloroformate ... .. Pivalic acid... .. Propionic anhydride ... .. <i>iso</i> Propyl chloroformate ... .. Sodium fluoroacetate ... .. Sodium trichloroacetate ... .. Tetragol di-(2-ethylhexanoate) ... .. Triethyl orthoacetate ... ..	5.1%

1	2	3
29.14	A.XI. (contd) Triethyl orthopropionate ... .. Trifluoroacetic acid ... .. Trigol di-(2-ethylbutyrate) ... .. Trimethyl orthoformate ... .. Vinyl chloroacetate ... .. Vinyl decanoate, mixed isomers ... .. Vinyl <i>n</i> -dodecanoate ... .. Vinyl 2-ethylhexanoate ... ..	5.1%
29.14	B.I. Glycidyl methacrylate ... .. Tetragol dimethacrylate ... .. Trigol dimethacrylate ... ..	5.4%
29.14	B.IV.b) Arachidonic acid ... .. Binapacryl ... .. Crotonic acid ... .. <i>n</i> -Dec-2-enoic acid ... .. <i>n</i> -Oct-2-ynoic acid ... .. Potassium sorbate ... .. Propiolic acid ... ..	4.8%
29.14	C. Allyl 3-cyclohexylpropionate ... .. (±)-3-Allyl-2-methyl-4-oxocyclopent-2-enyl (+)- <i>trans</i> -chrysanthemate Chrysanthemic acid ... .. Chrysanthemoyl chloride ... ..	5.4%
29.14	D.IV. 4- <i>tert</i> -Butylbenzoic acid ... .. 2-Chlorobenzoic acid ... .. 3-Chlorobenzoic acid ... .. 4-Chloro-3-nitrobenzoic acid ... .. 2,4-Dichlorobenzoyl chloride ... .. α-Ethyl-3-nitrocinnamic acid ... .. Linalyl cinnamate ... .. Methyl <i>p</i> -toluate ... .. 2-Nitrobenzoic acid ... .. 4-Nitrobenzoic acid ... .. <i>o</i> -Toluic acid (-COOH at 1) ... .. <i>p</i> -Toluic acid (-COOH at 1) ... ..	5.1%
29.15	A.I. Ammonium ferric oxalate ... .. Sodium oxalate which, in the form in which it is imported, contains not less than 5.0 per cent. by weight of moisture and which contains in the dried material not more than 98.0 per cent by weight of oxalates expressed as sodium oxalate, Na <sub>2</sub> C <sub>2</sub> O <sub>4</sub>	6%
29.15	A.II. Dimethyl adipate ... .. Malonic acid ... ..	5.4%
29.15	A.IV.a) Azelaic acid ... ..	3.8%
29.15	A.V. <i>cis</i> Aconitic acid ... .. <i>n</i> -Butyl hydrogen itaconate ... .. Di- <i>n</i> -butyl itaconate ... .. Dichloromaleic anhydride ... .. Dimethyl itaconate ... .. Dodecane-1,12-dioic acid ... .. Dodecenylsuccinic acid, mixed isomers ... .. Ethanediol brassylate ... ..	4.1%

1	2	3
29.15	A.V. (contd) Glutaric anhydride ... .. <i>n</i> -Hexadecylsuccinic anhydride ... .. Itaconic anhydride ... .. Pimelic acid ... .. Suberic acid ... .. Succinic acid ... ..	4.1%
29.15	B. Dioctyl 2 <i>H</i> ,3 <i>H</i> -hexachlorobicyclo[2,2,1] hept-5-ene-2,3-dicarboxylate, mixed isomers Methylbicyclo[2,2,1]hept-5-ene-2,3-dicarboxylic anhydride	4.4%
29.15	C.III. Benzenedicarboxylic acid, mixed isomers ... .. Benzene-1,2,4-tricarboxylic anhydride ... .. Dimethyl isophthalate ... .. Isophthalic acid ... .. Pyromellitic dianhydride ... .. 4-Sulphophthalic acid ... .. 4-Sulphophthalic acid, diammonium salt ... .. Tetrachlorophthalic anhydride ... ..	5.7%
29.16	A.II. L-Malic acid ... ..	4.8%
29.16	A.III.b) Antimony potassium tartrate, which satisfies the requirements of the British Pharmacopoeia Potassium sodium tartrate ... .. (-)-Tartaric acid ... .. <i>meso</i> Tartaric acid ... ..	5.7%
29.16	A.IV.c) Sodium dihydrogen citrate ... .. Triethyl <i>O</i> -acetylcitrate ... ..	6.4%
29.16	A.V. Magnesium gluconate ... .. Potassium gluconate ... ..	7.3%
29.16	A.VI. L-Mandelic acid ... ..	6.4%
29.16	A.VII. Sodium deoxycholate ... ..	4.1%
29.16	A.VIII.a) <i>n</i> -Butoxycarbonylmethyl <i>n</i> -butyl phthalate ... .. <i>n</i> -Butyl glycollate ... .. Calcium <i>D</i> -saccharate ... .. 2,2-Di(hydroxymethyl)propionic acid ... .. Glycollic acid ... .. 3-Hydroxy-2,2-dimethylpropyl 3-hydroxydimethylpropionate Mucic acid ... ..	4.8%
29.16	A.VIII.b) Quinic acid... ..	5.7%
29.16	B.I.d) Aluminium hydroxide di-( <i>O</i> -acetylsalicylate) ... ..	6.7%
29.16	B.V. 1-Hydroxy-2-naphthoic acid ... .. 3-Hydroxy-2-naphthoic acid ... .. Phenyl 1-hydroxy-2-naphthoate ... ..	5.7%
29.16	B.VI. 4-Bromo-3,5-dihydroxybenzoic acid ... .. 2,5-Dihydroxybenzoic acid ... .. 3,5-Dihydroxybenzoic acid ... .. 3,5-Di-iodosalicylic acid (-COOH at 1) ... .. 2-Hydroxy- <i>m</i> -toluic acid ... ..	5.4%

1	2	3
29.16	B.VI. (contd) Methyl 3,5-dihydroxybenzoate ... .. <i>n</i> -Octadecyl 3-(3,5-ditertbutyl-4-hydroxyphenyl) propionate Pentaerythritol tetra-3-(3,5-ditertbutyl-4- hydroxyphenyl)propionate	5.4%
29.16	C.II. Ethyl sodioacetoacetate ... ..	6.4%
29.16	C.III. Glyoxylic acid ... .. Laevulinic acid ... .. Mucochloric acid ... .. 2-Oxoglutaric acid ... .. Pyruvic acid which, in the dry state, contains not more than 97 per cent. by weight of free acid calculated as pyruvic acid 2- <i>p</i> -Toluoylbenzoic acid ... .. 3,7,12-Trioxo-5 $\beta$ -cholanic acid ... ..	5.4%
29.16	D. 4-Allyloxy-3-chlorophenylacetic acid ... .. Calcium gluconate lactobionate ... .. Carbenoxolone ... .. Carbenoxolone, disodium salt ... .. 2,5-Dichloro-6-methoxybenzoic acid ... .. Diethyl ethoxymethylenemalonate ... .. Dimethyl 4,4'-(ethylenedioxy)dibenzoate ... .. Dimethyl methoxymethylenemalonate ... .. Dinoprostone ... .. Enoxolone ... .. Ethacrynic acid ... .. 4,4'-(Ethylenedioxy)dibenzoic acid ... .. Galacturonic acid ... .. Glucuronic acid ... .. Methallenoestril ... .. 2-(6-Methoxy-2-naphthyl)propionic acid ... .. Sodium <i>cis</i> -3-bromo-3-(4- methoxybenzoyl)acrylate ... .. 2,4,5-Trichlorophenoxyacetic acid ... ..	5.4%
29.17	1- <i>iso</i> Butyl-4-ethyloctyl sodium sulphate ... .. <i>n</i> -Dodecyl sodium sulphate ... ..	5.7%
29.19	A. Sodium phytate ... ..	4.8%
29.19	C. Barium hydrogen 3-phospho-D-glycerate ... .. Chlorfenvinphos ... .. <i>trans</i> -2-Chloro-1-(2,4,5-trichlorophenyl)vinyl dimethyl phosphate ... .. Di- <i>n</i> -butyl 2,2-dichlorovinyl phosphate ... .. Di- <i>n</i> -butyl phenyl phosphate ... .. Dichlorvos ... .. Di-(2-ethylhexyl) sodium phosphate ... .. 2-Ethylhexyl diphenyl phosphate ... .. Naled ... .. Pyruvic acid enol phosphate, <i>monopotassium</i> salt Pyruvic acid enol phosphate, <i>monosodium</i> salt Triethyl phosphate ... ..	5.4%
29.20	Diallyl digol dicarbonate ... .. Di-(4- <i>tert</i> butylcyclohexyl) peroxydicarbonate ... .. Diethyl pyrocarbonate ... .. Diphenyl carbonate ... .. Ethylene carbonate ... .. Propylene carbonate ... ..	5.7%

1	2	3
29.21	Bromophos ... .. Bromophos-ethyl ... .. Dichlofenthion ... .. OO-Diethyl phosphorochloridothioate ... .. Endosulfan ... .. Fenchlorphos ... .. Fenitrothion ... .. Parathion ... .. Parathion-methyl ... .. 4,4'- <i>iso</i> Propylidenedicyclohexyl di-(4-[1-(4-hydroxycyclohexyl)-1-methylethyl]cyclohexyl phenyl phosphite) Tri-(2-ethylhexyl) phosphite ... .. Triethyl phosphite... .. Trimethyl phosphite ... ..	5.4%
29.22	A.II. Ethamsylate ... ..	3.5%
29.22	A.III. Allylamine ... .. <i>iso</i> Butylamine ... .. <i>sec</i> Butylamine ... .. <i>tert</i> Butylamine ... .. <i>N-n</i> -Decyldimethylamine ... .. Diallylamine ... .. Diamylamine, mixed isomers ... .. <i>NN</i> -Dimethyl- <i>n</i> -octylamine ... .. <i>NN</i> -Dimethyl- <i>n</i> -tetradecylamine ... .. <i>Di-n</i> -octylamine ... .. <i>Di-n</i> -propylamine ... .. <i>N-n</i> -Dodecyldimethylamine ... .. <i>n</i> -Hexylamine ... .. <i>N</i> -Methyl- <i>n</i> -octadecylamine ... .. <i>N</i> -Methyltaurine, sodium salt ... .. <i>n</i> -Octylamine ... .. <i>n</i> -Pentylamine ... .. <i>iso</i> Pentylamine ... .. <i>n</i> -Propylamine ... .. Taurine ... .. Triallylamine ... .. Tri- <i>n</i> -butylamine ... .. Tri- <i>n</i> -decylamine ... .. Tri- <i>n</i> -hexylamine ... .. Tri- <i>n</i> -octylamine ... .. Tri- <i>n</i> -pentylamine ... .. Tri <i>isopentyl</i> amine ... .. Tri- <i>n</i> -propylamine ... ..	4.4%
29.22	B.II. 4-Amino-1-diethylamino- <i>n</i> -pentane ... .. 1,12-Diaminododecane ... .. 1,2-Diaminopropane ... .. 1,3-Diaminopropane ... .. Di-(3-aminopropyl)amine ... .. 1,6-Diaminotrimethylhexane, mixed 2,2,4- and 2,4,4-isomers ... .. 1,3-Di(dimethylamino)- <i>n</i> -butane ... .. 2-Diethylaminoethylamine ... .. 3-Diethylaminopropylamine ... .. 2-Dimethylaminoethylamine ... .. 3-Dimethylaminopropylamine ... .. 3-Methylaminopropylamine ... .. <i>NNN'N''N'''</i> -Pentamethyldiethylenetriamine ... ..	3.8%



1	2	3
29.22	C.II. 3-Aminomethyl-3,5,5-trimethylcyclohexylamine 3-Cyclohexylaminopropylamine ... .. <i>N</i> -Cyclohexyldimethylamine ... .. <i>N</i> -Cyclohexylmethylamine ... .. Cyclopentamine hydrochloride ... .. 1,3-Diaminocyclohexane ... .. Di-(4-amino-3-methylcyclohexyl)methane ... .. Dicyclohexylamine ... .. Pyruvic acid enol phosphate, triscyclohexylammonium salt	5.1%
29.22	D.I. Aniline-2,5-disulphonic acid ... .. 2-Chloro-5-nitroaniline ... .. 4-Chloro-2-nitroaniline ... .. 2,4-Dichloroaniline ... .. 4-Fluoroaniline ... .. 2-Nitroaniline ... .. 2-Nitroaniline-4-sulphonic acid ... .. Sodium hydrogen aniline-2,5-disulphonate ... .. Sulphanilic acid of a purity not less than 98 per cent., and of which an ammoniacal aqueous solution containing 100 grammes per litre shows optical densities which, being measured in a cell of 20 millimetres length at wavelengths of 470 nanometres, 570 nanometres and 680 nanometres and added together, give a sum not greater than 1.26 2,4,5-Trichloroaniline ... ..	5.1%
29.22	D.III. 4-Chloro- <i>m</i> -toluidine-6-sulphonic acid (-NH <sub>2</sub> at 1) 4-Chloro-2-trifluoromethylaniline ... .. Fast Red RL Base ... .. Fast Red TR Base ... .. Fast Scarlet G Base ... .. 4-Trifluoromethylaniline ... ..	5.1%
29.22	D.IV. 2,3-Xylidine ... .. 2,5-Xylidine ... .. 3,4-Xylidine ... ..	4.8%
29.22	D.V.b) 4-Nitrodiphenylamine ... ..	5.1%
29.22	D.VI.a) 2-Naphthylamine ... ..	4.4%
29.22	D.VI.b) 2-Aminonaphthalene-1-sulphonic acid ... .. 5-Aminonaphthalene-2-sulphonic acid ... .. 6-Aminonaphthalene-2-sulphonic acid ... .. 8-Aminonaphthalene-1-sulphonic acid ... .. 8-Aminonaphthalene-2-sulphonic acid ... .. Aminonaphthalenesulphonic acid, mixed 5,2- and 8,2-isomers 1-Naphthylamine ... .. Sodium 4-aminonaphthalene-1-sulphonate ... .. Sodium 8-aminonaphthalene-2-sulphonate ... .. Sodium hydrogen 8-aminonaphthalene-1,6-disulphonate	5.1%
29.22	D.V.II. 2-Aminobiphenyl ... .. 4-Aminostilbene-2-sulphonic acid ... .. Amitriptyline embonate ... .. Amitriptyline hydrochloride ... .. 8-Anilinonaphthalene-1-sulphonic acid ... .. <i>N</i> -Benzyl- <i>N</i> -ethyl- <i>m</i> -toluidine ... ..	5.1%

1	2	3
29.22	D.VII. (contd) 2,6-Dinitro- <i>NN</i> -di- <i>n</i> -propyl-4-trifluoromethylaniline 2-Ethylaniline ... .. <i>N</i> -Ethyl-di-(3-phenylpropyl)ammonium dihydrogen citrate <i>N</i> -Ethyl-1-naphthylamine ... .. Fenfluramine hydrochloride ... .. Mephentermine ... .. <i>N</i> -Methylaniline ... .. 3-Methylbenzylamine ... .. <i>N</i> -(2-Methyl-2-nitropropyl)-4-nitrosoaniline Pargyline hydrochloride ... .. Phentermine ... .. (±)-1-Phenylethylamine ... .. Prenylamine lactate ... .. Protriptyline hydrochloride ... .. Sodium <i>N</i> -benzylsulphanilate ... .. 8- <i>p</i> -Toluidinonaphthalene-1-sulphonic acid ...	5.1%
29.22	E.I. 2,4-Diaminotoluene ... .. 4,5-Dichloro- <i>o</i> -phenylenediamine ... .. 4-Nitro- <i>m</i> -phenylenediamine ... .. <i>m</i> -Phenylenediamine ... .. <i>p</i> -Phenylenediamine ... .. <i>p</i> -Phenylenediamine dihydrochloride ... .. <i>m</i> -Phenylenediamine-4-sulphonic acid ...	4.4%
29.22	E.II. <i>N</i> -2-Amino-3,5-dibromobenzyl- <i>N</i> -cyclohexylmethyl ammonium chloride 4-Aminodiphenylamine ... .. Benzidine ... .. Benzidine hydrochloride ... .. 4-Cyclohexylaminodiphenylamine ... .. 1,8-Diaminonaphthalene ... .. αα'-Diaminoxylene, mixed isomers ... .. 6,8-Dianilinonaphthalene-1-sulphonic acid ... .. <i>NN'</i> -Di- <i>sec</i> butyl- <i>p</i> -phenylenediamine ... .. <i>NN'</i> -Dicyclohexyl- <i>p</i> -phenylenediamine ... .. <i>NN'</i> -Di-(1,4-dimethylpentyl)- <i>p</i> -phenylenediamine <i>NN'</i> -Di-(1-ethyl-3-methylpentyl)- <i>p</i> -phenylenediamine <i>NN</i> -Diethyl- <i>p</i> -phenylenediamine ... .. <i>NN'</i> -Di-(1-methylheptyl)- <i>p</i> -phenylenediamine <i>NN</i> -Dimethyl- <i>p</i> -phenylenediamine ... .. <i>N</i> -1-Methylheptyl- <i>N'</i> -phenyl- <i>p</i> -phenylenediamine 3,4,3',4'-Tetra-aminobiphenyl tetrahydrochloride <i>o</i> -Tolidine ... .. <i>o</i> -Tolidine dihydrochloride ... .. <i>m</i> -Tolidine dihydrochloride ... ..	5.1%
29.23	A.II. 2-Amino- <i>n</i> -butan-1-ol ... .. 2-(2-Aminoethoxy)ethanol ... .. 2-Aminoethyl dihydrogen phosphate ... .. 2-Amino-2-ethylpropane-1,3-diol ... .. 2-Amino-2-methylpropane-1,3-diol ... .. 2-Amino-2-methylpropan-1-ol ... .. (-)-2-Amino-1-(4-nitrophenyl)propane-1,3-diol (+)-2-Aminopropan-1-ol ... .. 3-Aminopropan-1-ol ... ..	5.1%

1	2	3
29.23	A.II. (contd) Chlorphenoxamine hydrochloride ... .. Clorprenaline hydrochloride ... .. 1,2-Di[di-(2-hydroxy- <i>n</i> -propyl)amino]ethane... Di-(2-dimethylaminoethyl) ether ... .. (+)-4-Dimethylamino-3-methyl-1, 2- diphenylbutan-2-ol 1-Dimethylaminopropan-2-ol ... .. 5-(3-Dimethylaminopropyl)-10,11- dihydrodibenzo[ <i>a,d</i> ]cyclohepten-5-ol Dinoprost, trometamol salt ... .. 2-Ethylaminoethanol, of which not less than 90 per cent. by volume distils between 165° and 170° centigrade at normal pressure and which contains not more than 0.5 per cent. by weight of water 3-Methoxypropylamine ... .. 2-Methylaminoethanol ... .. <i>N</i> -Methyldiethanolamine ... .. 2,3,5,6,2',3',5',6'-Octachlorodi-(2- hydroxyethylamino)biphenyl <i>N</i> -[2-( <i>o</i> -Tolylbenzyloxy)ethyl] methylammonium chloride Tri-(2-hydroxy- <i>n</i> -propyl)amine Trometamol ... ..	5.1%
29.23	B.I. <i>o</i> -Anisidine ... .. <i>m</i> -Anisidine ... .. <i>o</i> -Dianisidine ... .. <i>o</i> -Dianisidine dihydrochloride of a purity not greater than 98.5 per cent. <i>o</i> -Phenetidine ... .. <i>m</i> -Phenetidine ... .. <i>p</i> -Phenetidine ... ..	5.7%
29.23	B.II. 7-(4-Aminoanilino)-4-hydroxynaphthalene-2- sulphonic acid 3-Amino-5-chloro-2-hydroxybenzenesulphonic acid 2-Amino- <i>p</i> -cresol (-OH at 1) ... .. 3-Amino-4-hydroxybenzenesulphonic acid ... .. 4-Amino-5-hydroxynaphthalene-1,7- disulphonic acid 4-Amino-5-hydroxynaphthalene-2,7- disulphonic acid 4-Amino-5-hydroxynaphthalene-1- sulphonic acid 6-Amino-4-hydroxynaphthalene-2- sulphonic acid 7-Amino-4-hydroxynaphthalene-2- sulphonic acid 2-Amino-6-nitro- <i>p</i> -cresol hydrochloride (-OH at 1) 2-Amino-5-nitrophenol ... .. 3-Aminophenol ... .. 4-Aminophenol ... .. <i>p</i> -Anisidine-3-sulphonic acid (-NH <sub>2</sub> at 1) ... .. 5-Chloro- <i>o</i> -anisidine (-NH <sub>2</sub> at 1) ... .. 3-Chloro-4-(4-chlorophenoxy)aniline ... .. 4-(4-Chlorophenoxy)aniline ... .. 3-Chloro-6-phenoxyaniline ... .. 2,4-Diaminoanisole ... .. 2,4-Diaminoanisole monosulphate ... ..	5.1%

1	2	3
29.23	B.II. (contd) 2,6-Ditertbutyl-4-dimethylaminomethylphenol 3-Diethylaminophenol ... .. 5,5'-Dihydroxy-2,2'-dinaphthylamine-7,7'- disulphonic acid 2,4-Dimethoxyaniline ... .. 2-(3,4-Dimethoxyphenyl)ethylamine ... .. 6-Dimethylamino-4-hydroxynaphthalene-2- sulphonic acid 6-Dimethylaminomethyl-2,5-xylenol hydrochloride (-OH at 1) 2,4-Di- <i>o</i> -tolylloxylaniline ... .. Fast Bordeaux GP Base ... .. Fast Red B Base ... .. Fast Scarlet RC Base ... .. Methoxyphenamine hydrochloride ... .. 6-Methoxy- <i>m</i> -toluidine (-NH <sub>2</sub> at 1) ... .. Orphenadrine ... .. Orphenadrine dihydrogen citrate ... .. Orphenadrine hydrochloride ... .. 2-(4- <i>tert</i> Pentylphenoxy)aniline ... .. 5- <i>tert</i> Pentyl-2-phenoxyaniline ... .. Sodium 7-(4-aminoanilino)-4- hydroxynaphthalene-2-sulphonate Sodium hydrogen 4-amino-5- hydroxynaphthalene-1,3-disulphonate Tyramine hydrochloride ... ..	5.1%
29.23	C. 4-Aminoacetophenone ... .. 2-Amino-5,2'-dichlorobenzophenone ... .. 1,4-Di-(2,4,6-trimethylanilino)anthraquinone Ketamine hydrochloride ... ..	5.1%
29.23	D.I. L-Lysine ... .. L-Lysine monohydrochloride ... .. DL-Lysine monohydrochloride ... ..	4.1%
29.23	D.II. Sarcosine ... ..	4.8%
29.23	D.III. Glutamic acid ... .. L-Lysine L-glutamate ... ..	7.6%
29.23	D.V. D-Alanine ... .. L-Alanine ... .. DL-Alanine... .. 4-Aminobenzoic acid ... .. 4-Aminobutyric acid ... .. 5-Amino-2-chlorobenzoic acid ... .. 6-Aminohexanoic acid ... .. 3-Aminopropionic acid ... .. 11-Aminoundecanoic acid ... .. Anthranilic acid containing not more than 1 per cent. by weight of water L-Aspartic acid ... .. DL-Aspartic acid ... .. Benzocaine ... .. 5-Chloroanthranilic acid (-COOH at 1) ... .. 1,2-Diaminocyclohexane- <i>NNN'</i> -tetra- acetic acid Ethyl aminoacetate hydrochloride ... ..	5.4%

1	2	3
29.23	D.V. (contd)  Ethylenediamine- <i>NN'</i> -diacetic acid, cobalt complex Ethylenediamine- <i>NNN'N'</i> -tetra-acetic acid, dicobalt complex Iopanoic acid ... .. L-Leucine ... .. DL-Leucine... .. L- <i>iso</i> Leucine ... .. DL- <i>iso</i> Leucine ... .. L- <i>nor</i> Leucine ... .. DL- <i>nor</i> Leucine ... .. DL-Ornithine <i>monohydrochloride</i> ... .. Pentyl 4-dimethylaminobenzoate, mixed isomers L-3-Phenylalanine ... .. DL-3-Phenylalanine ... .. Potassium 2-methylaminopropionate ... .. Procaine ... .. Procaine hydrochloride ... .. <i>tri</i> Sodium nitrilotriacetate ... .. L-Valine ... .. DL-Valine ... .. DL- <i>nor</i> Valine ... ..	5.4%
29.23	E.  L-2-Amino-3-(3,4-dihydroxyphenyl)-2-methylpropionic acid 2-Amino-3-hydroxyanthraquinone ... .. 3-Amino-4-methoxybenzoic acid ... .. 4-Aminosalicylic acid (-COOH at 1) ... .. Bamethan sulphate ... .. 7-(4-Carboxymethoxyanilino)-4-hydroxynaphthalene-2-sulphonic acid 1,3-Diaminopropan-2-ol- <i>NNN'N'</i> -tetraacetic acid 3,9-Di-(3-aminopropyl)-2,4,8,10-tetraoxaspiro[5,5]undecane 1,15-Diaza-5,8,11-trioxapentadecane ... .. 3,3'-Di(carboxymethoxy)benzidine, dipotassium salt 3-(3,4-Dihydroxyphenyl)-L-alanine ... .. 3-(3,4-Dihydroxyphenyl)-DL-alanine ... .. Ethomoxane hydrochloride ... .. Ethylenediamine- <i>NN'</i> -di-[ $\alpha$ -(2-hydroxyphenyl)acetic acid], iron complex D-Glucosamine hydrochloride ... .. 1-(4-Hydroxyphenyl)-2-methylaminoethanol tartrate Isoxsuprine hydrochloride ... .. Mebeverine hydrochloride ... .. Orciprenaline sulphate ... .. Potassium 4-aminosalicylate (-COOH at 1) ... .. Protokylol hydrochloride... .. L-Serine ... .. DL-Serine ... .. Sodium 4-aminosalicylate (-COOH at 1) ... .. L-Threonine ... .. DL-Threonine ... .. Thymoxamine hydrochloride ... .. L-Tyrosine ... .. DL-Tyrosine ... ..	5.4%

1	2	3
29.24	B. Benzethonium chloride ... .. Betaine ... .. Betaine hydrochloride ... .. Edrophonium chloride ... .. N-2,3-Epoxypropyltrimethylammonium chloride ... .. Methylbenzethonium chloride ... .. Tetraethylammonium chloride ... .. Tridihexethyl chloride ... ..	5.4%
29.25	A.I.a) L- $\alpha$ -Asparagine ... .. DL- $\alpha$ -Asparagine ... .. L- $\beta$ -Asparagine ... ..	4.4%
29.25	A.II. Acrylamide... .. N-Bromoacetamide ... .. secButylurea ... .. Carbachol ... .. Chloroacetamide ... .. 1,2-Di(diacetylamino)ethane ... .. Dimethylcarbamoyl chloride ... .. N-(1,1-Dimethyl-3-oxobutyl)acrylamide ... .. 1-Ethyl-1-methylprop-2-ynyl carbamate ... .. Fluoroacetamide ... .. Formamide ... .. L-Glutamine ... .. DL-Glutamine ... .. Glycylglycine ... .. Iodoacetamide ... .. Methacrylamide ... .. Methyl carbamate ... .. Tetramethylurea ... .. Tybamate ... ..	5.7%
29.25	B.I.b) 3-(3-Chloro-4-methoxyphenyl)-1,1- dimethylurea ... .. 1-(3-Chlorophenyl)-3-(3-chloro-5- trifluoromethylphenyl)urea ... .. 1-(4-Chlorophenyl)-3-(4-chloro-3- trifluoromethylphenyl)urea ... ..	4.8%
29.25	B.II.b) Barbitone ... .. Barbitone sodium ... ..	6%
29.25	B.II.c) Ethotoin ... .. Methohexitone ... .. Nealbarbitone ... .. Phenytoin sodium ... ..	5.4%
29.25	B.III.b) 4-Acetamidoaniline ... .. 4-Acetamidoaniline-3-sulphonic acid ... .. O-Acetyl-4'-chloro-3,5-di-iodosalicylanilide ... .. Ambenonium chloride ... .. Ambucetamide ... .. 7-(4-Aminobenzamido)-4-hydroxynaphtha- lene-2-sulphonic acid ... .. 4-Aminohippuric acid ... .. N-Benzoyl-N'N'-di-n-propylisoglutamine ... .. $\beta$ -Benzyl hydrogen N-benzyloxycarbonyl-L- aspartate ... .. 4-Bromo-3,5-dihydroxy-N-methylbenzamide ... ..	5.4%

1	2	3
29.25	B.III.b) (contd) Bucetin ... .. Carbaryl ... .. 5'-Chloroacetoacet- <i>o</i> -anisidide ... .. $\alpha$ -Chloro-2',6'-diethyl- <i>N</i> -(methoxymethyl) acetanilide 2,6-Dichlorobenzamide ... .. 5,2'-Dichloro-2- $\alpha$ -chloroacetamidobenzo- phenone 2,4-Dihydroxybenzamide ... .. 3,5-Dihydroxy- <i>N</i> -(2-hydroxyethyl)benzamide 3-( <i>N,N'</i> -Dimethylureido)phenyl <i>tert</i> butylcar- bamate 3,5-Dinitro- <i>o</i> -toluamide (-CONH <sub>2</sub> at 1) ... Ethosalamide ... .. (-)-1-Ethylcarbamoylethyl phenylcarbamate Ethyl <i>N</i> -[3-(dibenzo[ <i>a,d</i> ]cyclohepten-5-yl) propyl] methylcarbamate Ethyl 2-[ <i>N</i> -(3,4-dichlorophenyl)benzamido] propionate Fast Violet B Base ... .. 3-Hydroxy- <i>NN</i> -di-(2-hydroxyethyl)-2- naphthamide Iocetamic acid ... .. Iothalamic acid ... .. Isatoic anhydride ... .. Isopropamide iodide ... .. Methyl 4-acetamido-2-ethoxybenzoate ... Methyl 4-acetamido-5-chloro-2- methoxybenzoate Methyl 7-hydroxy-1-naphthylcarbamate ... Methyl 3-( <i>m</i> -tolylcarbamoyloxy) phenylcarbamate Naphthol AS ... .. Naphthol AS-BG ... .. Naphthol AS-BS ... .. Naphthol AS-D ... .. Naphthol AS-E ... .. Naphthol AS-G ... .. Naphthol AS-IRG ... .. Naphthol AS-ITR ... .. Naphthol AS-KB ... .. Naphthol AS-OL ... .. Naphthol AS-RT ... .. Naphthol AS-TR ... .. Niclosamide ... .. Procainamide hydrochloride ... .. 2- <i>iso</i> Propoxyphenyl methylcarbamate ... <i>N</i> -[2,2,2-Trichloro-1-(3,4-dichloroanilino) ethyl]formamide <i>N</i> -Vanillyl- <i>n</i> -nonanamide ... ..	5.4%
29.26	A.II. $\alpha$ -(4-Aminophenyl)- $\alpha$ -ethylglutarimide ... <i>N</i> -Ethylmaleimide ... .. Glutethimide ... .. Tetramethrin ... ..	5.4%
29.26	B.II.c) Acetamidinium chloride ... .. L-Arginine ... .. L-Arginine L-glutamate ... .. L-Arginine <i>monohydrochloride</i> ... .. 3,5-Dichloro- <i>p</i> -benzoquinonechlorimine ... Di-(2,6-diisopropylphenyl)carbodi-imine ...	5.4%

1	2	3
29.26	B.II.c) (contd) 3-Dimethylaminomethyleneaminophenyl methylcarbamate hydrochloride Dodine ... .. Guanidinium carbonate ... .. Guanidinium chloride ... .. Guanidinium nitrate containing not more than 0.9 per cent. by weight of water Hexahydro-1,3,5-tri-(2-hydroxyethyl)-1,3,5- triazine Hexamine 3-chloroallylochloride Sodium 2-(cyclohexa-1,4-dienyl)-2-(2-methoxy- carbonyl-1-methylethylideneamino)acetate	5.4%
29.27	(-)-2-Acetamido-2-vanillylpropionitrile ... Acetonitrile ... .. 2-Amino-5-nitrobenzonitrile ... .. Benzonitrile ... .. Chloroacetonitrile ... .. 2-Chlorobenzonitrile ... .. 4-Chlorophenylacetonitrile ... .. 3-Cyano-5-dimethylamino-2-methyl-3- phenylhexane 2-Cyanoethyl acrylate ... .. 2,3-Dichloro-5,6-dicyanobenzoquinone ... <i>NN</i> -Di-2-cyanoethylformamide ... .. 3-Dimethylaminopropionitrile ... .. 4,8-Dimethylnon-7-enonitrile ... .. 2,2-Dimethylpropionitrile ... .. Diphenylacetonitrile ... .. Ethyl 2-cyano-3,3-diphenylacrylate ... .. 2-Ethylhexyl 2-cyano-3,3-diphenylacrylate ... Mandelonitrile ... .. Methacrylonitrile ... .. Phthalonitrile ... .. Propionitrile ... .. Tetracyanoethylene ... .. Verapamil hydrochloride ... ..	6%
29.28	4-Aminoazobenzene ... .. 4-Aminoazobenzene-3,4'-disulphonic acid ... Azobenzene ... .. 4- <i>N</i> -Benzylethylaminophenyldiazonium zinc chloride Sodium 6-diazo-5-hydroxynaphthalene-1- sulphonate <i>tri</i> Sodium hydrogen 4,5-dihydroxy-3,6-di-(2- sulphophenylazo)naphthalene-2,7-disulphonate	5.1%
29.29	<i>p</i> -Benzoquinone dioxime ... .. <i>p</i> -Benzoquinone dioxime dibenzoate ... .. Benzylideneaminoguanidinium tartrate ... Bufexamac ... .. 1-(2-Carboxyphenyl)-5-(2-hydroxy-5-sulpho- phenyl)-3-phenylformazan <i>N</i> -(4-Chlorobenzoyl)- <i>N</i> -(4-methoxyphenyl) hydrazine Desferrioxamine mesylate ... .. 1,3-Di-(4-chlorobenzylideneamino)guanidinium chloride <i>NN</i> -Diethylhydroxylamine ... .. Diethyl naphthalimido phosphate ... .. <i>NN</i> -Dimethylhydrazine ... ..	5.4%



1	2	3
29.29 (contd)	Hydroxyurea ... .. Linuron ... .. Monolinuron ... .. Phenelzine hydrogen sulphate ... .. Phenylhydrazine ... .. 1-Phenylsemicarbazide ... .. Phoxim ... .. Procarbazine hydrochloride ... ..	5.4%
29.30	4- <i>tert</i> -Butyl-2-chlorophenyl methyl methylphosphoramidate 1-Chloro-2- <i>isocyanato</i> benzene ... .. <i>iso</i> Cyanatobenzene ... .. 5- <i>iso</i> Cyanato-3- <i>isocyanato</i> methyl-1,1,3-trimethylcyclohexane <i>iso</i> Cyanatocyclohexane ... .. <i>iso</i> Cyanatomethane ... .. 1- <i>iso</i> Cyanatonaphthalene ... .. 1- <i>iso</i> Cyanato- <i>n</i> -octadecane ... .. Di-(4- <i>isocyanato</i> cyclohexyl)methane ... .. 1,6-Di- <i>isocyanato</i> hexane ... .. 1,5-Di- <i>isocyanato</i> naphthalene ... .. Di-(4- <i>isocyanato</i> phenyl)methane of a purity not less than 85 per cent. Dimethylamine-borine ... .. Hexamethylphosphoramidate ... .. <i>N</i> -Phosphonocreatine, sodium salt ... .. Tri(4- <i>isocyanato</i> phenyl)methane ... ..	5.4%
29.31	A. Potassium ethylxanthate ... .. Potassium <i>n</i> -pentylxanthate ... ..	4.4%
29.31	B. Acetyl cyclohexanesulphonyl peroxide ... .. <i>N</i> -Acetyl-DL-methionine ... .. Aldicarb ... .. Ambazone ... .. 2-Aminobenzenethiol ... .. 2-Amino-4-methylsulphonylphenol ... .. Benzenethiol ... .. Bithionol ... .. <i>iso</i> Bornyl thiocyanatoacetate ... .. Butane-1,4-dithiol ... .. <i>n</i> -Butane-1-thiol ... .. 2- <i>n</i> -Butoxyethyl 2-thiocyanatoethyl ether ... .. Captan ... .. Captofol ... .. Carbophenothion ... .. <i>S</i> -Carboxymethylcysteine ... .. Chlordantoin ... .. Chlorthiamid ... .. <i>N</i> -Cyclohexanesulphenylphthalimide ... .. DL-Cystathionine ... .. L-Cysteine ... .. L-Cysteine hydrochloride ... .. L-Cystine ... .. Dapsone ... .. <i>n</i> -Decane-1-thiol ... .. Demeton- <i>O</i> ... .. Demeton- <i>O</i> -methyl ... .. Demeton- <i>S</i> methyl ... .. Di-allate ... .. Di-(4-aminophenyl) sulphide ... ..	5.7%

1	2	3
29.31	B. (contd) Di-(3- <i>tert</i> butyl-4-hydroxy-6-methylphenyl) sulphide Di-(2-carboxyphenyl) disulphide ... .. Di-(4-chlorophenyl) sulphone ... .. 1,2-Di-(3-ethoxycarbonyl-2-thioureido)benzene <i>OO</i> -Diethyl 2-ethylthioethyl phosphorodithio- ate Di-(2-hydroxyethyl) sulphide ... .. Di-(6-hydroxy-2-naphthyl)disulphide ... .. Di-(4-hydroxyphenyl)sulphone having a melting point not less than 236° centigrade Dimercaprol ... .. Dimethoate ... .. 1,2-Di-( <i>N'</i> -methoxycarbonylthioureido)benzene Dimethyl disulphide ... .. Dimethyl sulphoxide ... .. Dimethylxanthogen disulphide ... .. Dioxanthion ... .. Diphenyl disulphide ... .. Diphenyl sulphide ... .. Diphenyl sulphone ... .. 1,3-Diphenylthiourea ... .. 3,6-Dithiooctane-1,8-diol ... .. Dithio-oxamide ... .. Dithizone of a purity not less than 99.0 per cent. which yields not more than 0.20 per cent. by weight of sulphated ash Di(trichloromethyl) sulphone ... .. Dodecanethiol, mixed isomers ... .. Ecothiopate iodide ... .. Ethane-1,2-dithiol ... .. Ethanethiol ... .. Ethion ... .. <i>L</i> -Ethionine ... .. <i>DL</i> -Ethionine ... .. Ethoate-methyl ... .. Ethyl methyl sulphide ... .. Folpet ... .. Glutathione ... .. Glutathione disulphide ... .. Hexane-1,6-dithiol ... .. <i>n</i> -Hexane-1-thiol ... .. <i>DL</i> -Homocysteine ... .. 3-Mercaptopropane-1,2-diol ... .. 2-Mercaptopropionic acid ... .. 3-Mercaptopropionic acid ... .. Mercaptosuccinic acid ... .. Methanethiol ... .. Methiocarb ... .. Methionine... .. 5-(1-Methylbutyl)-5-(2-methylthioethyl)-2- thiobarbituric acid, sodium derivative Methyl phenyl sulphide ... .. 1-Naphthylthiourea ... .. <i>n</i> -Octane-1-thiol ... .. Pebulate ... .. <i>n</i> -Pentane-1-thiol ... .. Phorate ... .. Propane-1,3-dithiol ... .. Propane-1-thiol ... .. Propane-2-thiol ... .. Sodium toluene-4-sulphinate ... ..	5.7%

1	2	3
29.31	B. (contd) Sulfallate ... .. Tetradifon ... .. Tetrasul ... .. Thioacetamide ... .. Thiobarbituric acid ... .. <i>iso</i> Thiocyanatobenzene ... .. <i>iso</i> Thiocyanatomethane ... .. Thiodiacetic acid ... .. 2,2'-Thiodi-(4- <i>tt</i> -octylphenolato)- <i>n</i> -butylaminenickel(II) Thiourea ... .. Tolnaftate ... .. Toluene-2-thiol ... .. Toluene-2-thiol, mixed isomers ... .. Tri-allate ... .. Trichloromethanesulphenyl chloride ... .. Tridecane-1-thiol, mixed isomers ... .. Vamidothion ... .. Zinc di-(2-benzamidophenyl sulphide) ... .. Zinc di(pentachlorophenyl sulphide) ... .. Zinc propylenebisdithiocarbamate ... ..	5.7%
29.32	<i>p</i> -Arsanilic acid ... .. Bismuth <i>N</i> -glycolylarsanilate ... .. Cacodylic acid ... .. 4-Hydroxyphenylarsonic acid ... .. Phenylarsonic acid ... .. Sodium cacodylate ... ..	5.4%
29.33	4-Chloromercuribenzoic acid of a purity of not less than 98 per cent. and a melting point of not less than 278° centigrade 3,2-Mercurioxy-4-nitrotoluene ... ..	5.4%
29.34	B. Allyltrichlorosilane ... .. 3-Aminopropyltriethoxysilane ... .. 3-Aminopropyltrimethoxysilane ... .. <i>n</i> -Butyl-lithium ... .. <i>sec</i> Butyl-lithium ... .. 3-Chloropropyltrimethoxysilane ... .. 1,2-Diaminoethane- <i>NNN'</i> -tetra(methylphosphonic acid) Diisobutylaluminium hydride ... .. Dicyclopentadienyliron ... .. Diethyl di-(2-hydroxyethyl)aminomethylphosphonate Diphenyldichlorosilane ... .. Diphenylsilanediol ... .. 2-(3,4-Epoxy-cyclohexyl)ethyltrimethoxysilane <i>O</i> -Ethyl phenyl ethylphosphonodithioate 3-Glycidyloxypropyltrimethoxysilane ... .. 3-Mercaptopropyltrimethoxysilane ... .. 3-Methacryloyloxypropyltrimethoxysilane ... .. Methylcyclopentadienylmanganese tricarbonyl Methylphosphonothioic dichloride ... .. Methylphosphonous dichloride ... .. Methylvinyl-dichlorosilane ... .. Molybdenum hexacarbonyl ... .. Nitrilotri(methylphosphonic acid) ... .. Octaphenylcyclotetrasiloxane ... .. Phenyltrichlorosilane ... .. <i>penta</i> Sodium hydrogen nitrilotri(methylphosphonate)	5.7%

1	2	3
29.34	B. (contd) Sodium tetraphenylborate ... .. Tetramethylsilane ... .. Tri- <i>n</i> -butylaluminium ... .. Tri- <i>n</i> -butyl-2,4-dichlorobenzylphosphonium chloride Trichlorfon... .. Tricyclohexyltin hydroxide ... .. Triphenylphosphine ... .. Triphenyltin acetate ... .. Triphenyltin hydroxide ... .. Tungsten hexacarbonyl ... .. Vinyltrichlorosilane ... .. Vinyltriethoxysilane ... .. Vinyltri-(2-methoxyethoxy)silane ... ..	5.7%
29.35	A. Furfuraldehyde ... ..	4.4%
29.35	B. Tetrahydrofurfuryl alcohol ... ..	5.4%
29.35	D. Pyridine ... ..	3.2%
29.35	F. 2- <i>n</i> -Butoxyethyl nicotinate ... ..	4.4%
29.35	H.II. 4-Aminophenazone ... .. Phenazone ... ..	7%
29.35	I.J. Sodium deoxyribonucleate ... .. Sodium ribonucleate ... ..	5.7%
29.35	L. 2-Mercaptobenzimidazole ... ..	5.7%
29.35	O. Phenolphthalein, which satisfies the requirements of the British Pharmacopoeia	5.7%
29.35	P. Chlordiazepoxide ... .. Chlordiazepoxide <i>monohydrochloride</i> ... .. 2-Chloroquinoline ... .. Chlorprothixene ... .. Cinchophen ... .. Dextromethorphan hydrobromide ... .. Phenylbutazone ... .. Thioridazine ... .. Thioridazine <i>monohydrochloride</i> ... ..	3.3%
29.35	Q. Acepromazine hydrogen maleate ... .. 2-Acetyl-1,4-butyrolactone ... .. Acridine ... .. Adenine ... .. Adenine sulphate ... .. Adenosine ... .. Adenosine 3'-(dihydrogen phosphate) ... .. Adenosine 5'-(dihydrogen phosphate) ... .. Adenosine 5'-(dilithium hydrogen pyrophosphate) Adenosine 5'-(dipotassium dihydrogen triphosphate) Adenosine 5'-(disodium dihydrogen triphosphate) Adenosine 3',5'-(hydrogen cyclic phosphate) ... .. Adenosine 5'-(sodium dihydrogen pyrophosphate) Adenosine 5'-tosylate ... ..	4.1%

1	2	3
29.35	Q. (contd) Adenosine 5'-(trisodium pyrophosphate) ... Ambrettolide ... .. Ametryne ... .. 2-Aminobenzothiazole ... .. 2-Amino-6-chlorobenzothiazole hydrochloride ... 4-Amino-5-cyano-2-methylpyrimidine ... 6-Amino-1,2-dihydroindaxol-3-one dihydrochloride ... .. 5-Amino-3,4-dimethylisoxazole ... .. 4-Amino-2,6-dimethylpyrimidine ... .. 2-Amino-6-methylbenzothiazole ... .. 5-Amino-3-methyl-1-phenylpyrazole ... .. 3-(4-Amino-2-methyl-5-pyrimidyl)methyl-5- (2-hydroxyethyl)-4-methylthiazoline-2-thione ... 3-Amino-5-morpholinomethyl-2-oxazolidone ... 3-Amino-2-oxazolidone sulphate ... .. 6-Aminopenicillanic acid ... .. 1-(4-Aminophenyl)-3-methyl-5-pyrazolone ... 5-Amino-1-phenylpyrazole ... .. 4-Aminopyridine ... .. 2-Aminopyrimidine ... .. 2-Aminothiazole ... .. 3-Amino-1-(2,4,6-trichlorophenyl)-5- pyrazolone ... .. Amprolium hydrochloride ... .. Angiotensin amide ... .. D-isoAscorbic acid ... .. 6-Azuridine ... .. Azinphos-methyl ... .. Aziridine ... .. Benzimidazole ... .. Benzoguanamine ... .. 5,6-Benzoquinoline ... .. 1-Benzothiazol-2-yl-1,3-dimethylurea ... Benzothiazole-2-sulphenamide ... .. 5-Benzyl-3-furylmethanol ... .. 5-Benzyl-3-furylmethyl (±)-chrysanthemate ... 5-Benzyl-3-furylmethyl (+)-transchrysanthe- mate ... .. Betahistine dihydrochloride ... .. Biperiden hydrochloride ... .. 2,2'-Biquinoyl ... .. Bisacodyl ... .. 5-Bromo-2'-deoxycytidine ... .. 5-Bromo-2'-deoxyuridine ... .. Brompheniramine hydrogen maleate ... .. Buclizine dihydrochloride ... .. Bupivacaine hydrochloride ... .. N-tertButylbenzothiazole-2-sulphenamide ... tertButyl 1-(4-chlorobenzoyl)-5-methoxy-2- methylindol-3-ylacetate ... .. 2-n-Butyldihydro-4,6-dimethylpyran, mixed isomers ... .. 2-(3-tertButyl-2-hydroxy-5-methylphenyl)-5- chlorobenzotriazole ... .. 2-isoButylquinoline ... .. 6-isoButylquinoline ... .. 6-tertButylquinoline ... .. Butylquinoline, mixed isomers ... .. 2-Carbamoyloxymethyl-1-methyl-5-nitroimi- dazole ... .. Carbazole ... ..	4.1%

1	2	3
29.35	Q. (contd) Carbinoxamine hydrogen maleate ... .. 2-(4-Chlorobenzyl)pyridine ... .. 2-Chloro-4-(1-cyano-1-methylethylamino)-6-ethylamino-1,3,5-triazine 5-Chloro-2-(3,5-di-tert-butyl-2-hydroxyphenyl)-benzotriazole 7-Chloro-1-(2-diethylaminoethyl)-5-(2-fluorophenyl)-1,3-dihydrobenzo-1,4-diazepin-2-one dihydrochloride 7-Chloro-1-(2-diethylaminoethyl)-5-(2-fluorophenyl)-1,3-dihydrobenzo-1,4-diazepin-2-one monohydrochloride 7-Chloro-10-(2-dimethylaminoethyl)dibenzo [b,e]-1,4-diazepin-11-one monohydrochloride 3-(4-Chlorophenyl)-1-[4-(2-hydroxyethylsulphonyl)phenyl]-2-pyrazoline 6-Chloropurine ... .. 4-Chloropyridinium chloride ... .. Chloroquine sulphate ... .. Chlorzoxazone ... .. Cinnarizine... .. Clofazimine ... .. Clonidine hydrochloride ... .. Clorazepic acid, dipotassium salt ... .. Cocarboxylase ... .. Coenzyme A ... .. Coenzyme A, trilithium salt ... .. 2,4,6-Collidine ... .. Coumetetralyl ... .. Creatinine ... .. Creatinine hydrochloride ... .. o-Cresolphthalein-6,6'-di(methylaminodiacetic acid) 4-Cyano-1-methyl-4-phenylazacycloheptane ... 2-Cyanophenothiazine ... .. Cyanuric chloride ... .. 2-Cyclopentyl-2-(2-thienyl)glycollic acid ... Cyproheptadine hydrochloride ... .. Cytidine ... .. Cytosine ... .. Cytosine-1 β-D-arabinoside hydrochloride ... Debrisoquine sulphate ... .. Decahydro-4a-hydroxy-2,8,8-trimethyl-2-naphthoic acid lactone 3,4,5,6,7,8,9,10,11,12-Decahydro-7,14,16-trihydroxy-3-methyl-2-benzoxacyclotetradecin-1-one 1,5-Decanolactone ... .. Dehydroacetic acid of a purity not less than 96 per cent. 2'-Deoxyadenosine ... .. 2'-Deoxyadenosine 5'-(disodium dihydrogen triphosphate) 2'-Deoxycytidine 5'-(sodium trihydrogen triphosphate) 2'-Deoxyguanosine ... .. 2'-Deoxyguanosine 5'-(tetrasodium triphosphate) 2'-Deoxyuridine ... .. Dextromoramide hydrogen (+)-tartrate ... 2,5-Diamino-7-ethoxyacridinium lactate ...	4.1 %

1	2	3
29.35	Q. (contd) Diamthazole ... .. 1,4-Diazabicyclo[2,2,2]octane ... .. Diazepam ... .. Diazinon ... .. Diazoxide ... .. 1,3-Di(benzothiazol-2-ylthiomethyl)urea ... .. 3,5-Dibenzyltetrahydro-1,3,5-thiadiazine-2-thione 2-(3,5-Ditert butyl-2-hydroxyphenyl)benzotriazole N <sup>6</sup> O <sup>2'</sup> -Di- <i>n</i> -butyryl adenosine 3',5'-(sodium cyclic phosphate) 1-(2,3-Dichloroallyl)pyridinium chloride ... .. 1-[2-(2,4-Dichlorobenzoyloxy)-2-(2,4-dichlorophenyl) ethyl]imidazolium nitrate 2,6-Dichloro-3,5-dicyano-4-phenylpyridine ... .. 3,5-Dichloro-4-hydroxylutidine... .. 2-(3,4-Dichlorophenyl)-4-methyl-1,2,4-oxadiazolidinedione 2,4-Dichloro- $\alpha$ -pyrimidin-5-ylbenzhydrol ... .. 1,3-Di-(3-isocyanato-4-methylphenyl)-1,3-diazacyclobutane-2,4-dione 2,3-Dicyano-1,4-dithia-anthraquinone ... .. <i>NN</i> -Dicyclohexylbenzothiazole-2-sulphenamide 2,4-Diethyl-6-isopropoxy-1,3,5-triazine ... .. <i>OO</i> -Diethyl <i>O</i> -3,5,6-trichloro-2-pyridyl phosphorothioate Dihydrallazine monosulphate ... .. 4,5-Dihydro-2,3:6,7-dibenzazepine ... .. 3,4-Dihydro-2-methoxypyran ... .. Dihydronicotinamide-adenine dinucleotide, disodium salt Dihydronicotinamide-adenine dinucleotide phosphate, tetrasodium salt 2,3-Dihydropyran ... .. 3-(3 $\beta$ ,17 $\beta$ -Dihydroxyandrost-5-en-17 $\alpha$ -yl)propionic acid lactone 2,4-Dihydroxyquinoline ... .. 2,4-Dihydroxyquinoline, monosodium derivative Dimethisoquin monohydrochloride ... .. 5,6-Dimethylbenzimidazole ... .. 2,3-Dimethyl-1-phenyl-4-isopropyl-5-pyrazolone <i>NN</i> -Dimethyl-2-(tribromopyrazol-1-yl)propionamide 2,6-Dimethyl-4- <i>n</i> -tridecylmorpholine ... .. 1,5-Di-(5-nitro-2-furyl)pentadien-3-one amidinohydrazone hydrochloride Diosgenin ... .. Diperonon ... .. Diphenoxylate hydrochloride ... .. Dipyridamole ... .. Dipyrone ... .. Dithiazanine iodide ... .. 1,12-Dodecanolactam ... .. 1,5-Dodecanolactone ... .. Dodemorph acetate ... .. Dothiopin hydrochloride ... .. Doxapram hydrochloride ... .. Doxepin hydrochloride ... .. Droperidol ... .. Dropropizine ... .. Drostanolone tetrahydropyran-2-yl ether ... ..	4.1%

1	2	3
29.35	Q. (contd) Endothal ... .. Ethionamide ... .. 3-Ethoxycarbonyl-1-phenyl-5-pyrazolone ... .. 2-Ethoxy-3,4-dihydropyran ... .. 2-Ethyl-3-hydroxy-4-pyrone ... .. 1-(2-Ethylphenyl)-3-methyl-5-pyrazolone ... .. 5-Ethyl-2-picoline ... .. Fentanyl dihydrogen citrate ... .. Flavin-adenine dinucleotide ... .. Flavoxate hydrochloride ... .. Fluopromazine monohydrochloride ... .. Fluorescein-2',7'-di(methylaminodiacetic acid) 4'-Fluoro-4-[4-(2-pyridyl)piperazin-1-yl] butyrophenone 5-Fluorouracil ... .. Fluphenazine ... .. Fluphenazine <i>O</i> - <i>n</i> -decanoate ... .. Fluphenazine dihydrochloride ... .. Fluspirilene ... .. Furan ... .. D-Glucuronolactone ... .. Glycopyrronium bromide ... .. Guanethidine monosulphate ... .. Guanine ... .. Guanine hydrochloride ... .. Guanosine 5'-(disodium phosphate) ... .. Guanosine 5'-(trisodium hydrogen triphosphate) Haloperidol ... .. Hecogenin ... .. Hecogenin acetate ... .. 1,3,4,6,7,8-Hexahydro-4,6,6,7,8,8- hexamethylindeno-[5,6- <i>c</i> ]pyran Hexa(methoxymethyl)melamine ... .. Hexetidine ... .. 2- <i>n</i> -Hexyl-1,4-butyrolactone ... .. Histamine acid phosphate ... .. Histamine dihydrochloride ... .. L-Histidine ... .. L-Histidine monohydrochloride ... .. DL-Histidine monohydrochloride ... .. Hydrallazine hydrochloride ... .. 2-(2-Hydroxy-3,5-ditertpentylphenyl)benzo- triazole 4-Hydroxy-1-methylpiperidine ... .. 7-Hydroxy-7-(1-methyl-4-piperidyl)-1,2:5,6- dibenzocycloheptatriene hydrochloride 3-Hydroxy- <i>N</i> -(3-morpholinopropyl)-2- naphthamide 2-(2-Hydroxyphenyl)benzotriazole ... .. 4-Hydroxypiperidine ... .. 1-Hydroxyproline ... .. 3-Hydroxypyridine ... .. 2-(6-Hydroxy- <i>m</i> -tolyl)benzotriazole ... .. 5-Hydroxy-DL-tryptophan ... .. Hydroxyzine dihydrochloride ... .. Hydroxyzine embonate ... .. Hypoxanthine ... .. Idoxuridine ... .. Imidazole ... .. Indole ... .. Indomethacin ... .. Inosine ... .. Inosine 5'-(disodium phosphate) ... ..	4.1%



1	2	3
29.35	Q. (cont'd) Inosine 5'-(trisodium pyrophosphate) ... .. Iproniazid <i>monophosphate</i> ... .. Isatin ... .. Isocarboxazid ... .. Isoniazid ... .. Isothipendyl <i>monohydrochloride</i> ... .. Levallorphan hydrogen tartrate ... .. Levorphanol hydrogen tartrate ... .. Lidoflazine ... .. Maltol ... .. Mebhydrolin <i>napadisylate</i> ... .. Menaphthone hydrogen bisulphite-2-hydroxy- 4,6-dimethylpyrimidine complex ... .. Mepenzolate bromide ... .. 6-Mercaptopurine ... .. Methixene hydrochloride ... .. Methotrexate ... .. 2-Methoxyphenothiazine ... .. Methyl 3-amino-5,6-dichloropyrazine-2- carboxylate ... .. Methyl 5-benzoylbenzimidazol-2-ylcarbamate Methyl 1-( <i>n</i> -butylcarbamoyl)benzimidazol-2- ylcarmamate ... .. 6-Methyl-1,3-dithiol[4,5- <i>b</i> ]quinoxalin-2-one Methylenedi-(1,6-hexanolactam), mixed isomers 2-Methylindole ... .. Methyl phenidate <i>monohydrochloride</i> ... .. Methyl 1-(1-phenylethyl)imidazole-5- carboxylate hydrochloride ... .. 3-Methyl-1-phenyl-5-pyrazolone ... .. 1-Methylpiperazine ... .. 1-Methylpyrrole ... .. 1-Methyl-2-pyrrolidone ... .. 2-(4-Methylsulphonylphenyl)imidazo[1,2- <i>a</i> ] pyridine ... .. 3-Methyl-1-(3-sulphophenyl)-5-pyrazolone ... .. 6-Methyl-2-thiouracil ... .. 4-Methylumbelliferone ... .. Methyprylone ... .. Metyrapone ... .. 2-(Morpholinodithio)benzothiazole ... .. 1-(2-Morpholinoethyl)-5-nitroimidazole ... .. Nialamide ... .. <i>iso</i> Nicotinamide ... .. Nicotinamide-adenine dinucleotide ... .. Nicotinamide-adenine dinucleotide phosphate, <i>monosodium salt</i> ... .. Nicotiny alcohol ... .. Nifuratel ... .. Nitrazepam ... .. 6-Nitrobenzimidazole ... .. Nitrofarantoin of which not more than 5.0 per cent. by weight passes a sieve having a nominal width of aperture of 75 micrometres Nitron ... .. 1,8-Octanolactam ... .. 11-Oxa-1,16-hexadecanolactone ... .. 12-Oxa-1,16-hexadecanolactone ... .. Oxandrolone ... .. Oxymetazoline hydrochloride ... .. Oxyphencyclimine hydrochloride ... ..	4.1%

1	2	3
29.35	Q. (contd) Pancuronium bromide ... .. (–)-Pantolactone ... .. (±)-Pantolactone, which yields on hydrolysis not more than 5 parts per million by weight of cyanides calculated as CN Pemoline ... .. Pentachloropyridine ... .. 1,15-Pentadecanolactone ... .. Phenazopyridine <i>monohydrochloride</i> ... .. Phenbutrazate hydrochloride ... .. Pheniramine hydrogen maleate ... .. Phenmetrazine hydrochloride ... .. Phenoperidine hydrochloride ... .. Phenprocoumon ... .. Phentolamine <i>monomesylate</i> ... .. 2-Phenylindole ... .. 4-(3-Phenylpropyl)pyridine ... .. α-Phenylpyrrolidinoacetamide ... .. Phosalone ... .. 2-Picoline ... .. Picoline, mixed isomers ... .. Picolinic acid ... .. Pimozide ... .. Pipenzolate bromide ... .. Piperidolate hydrochloride ... .. Piritramide ... .. Potassium 4-amino-3,5,6-trichloropicolinate Pramoxine hydrochloride ... .. Prazepam ... .. L-Proline ... .. DL-Proline ... .. Prolintane hydrochloride ... .. Propantheline bromide ... .. 1,3-Propiolactone ... .. <i>iso</i> Propyl 2-(thiazol-4-yl)benzimidazol-5- ylcabamate hydrochloride ... .. 6- <i>n</i> -Propylthiouracil ... .. Prothionamide ... .. Pyrazinamide ... .. 2-Pyridone ... .. 3-Pyridyl dimethylcarbamate ... .. Pyrrobutamine pentahydrogen diphosphate ... .. Pyrrolidine ... .. 2-Pyrrolidone ... .. Quinuronium sulphate ... .. Skatole ... .. Sodium <i>D-iso</i> ascorbate ... .. Sodium dehydracetate ... .. Spironolactone ... .. Tetrabenazine ... .. Tetracosactide hexa-acetate ... .. Tetra(dichloro-1,3,5-triazinetrione)-trichloro- 1,3,5-triazinetrione complex, tetrapotassium derivative Tetrahydro-2,5-dimethoxyfuran ... .. Tetrahydro-3,5-dimethyl-1,3,5-thiadiazine-2- thione (+)-Tetrahydro-4-methyl-2-(2-methylprop-1- enyl)pyran (–)-Tetrahydro-4-methyl-2-(2-methylprop-1- enyl)pyran (±)-Tetrahydro-4-methyl-2-(2-methylprop-1- enyl)pyran	4.1%

1	2	3
29.35	Q. (contd) 1,4,5,6-Tetrahydro-1-methyl-2-[2-(3-methyl-2-thienyl)vinyl] pyrimidine tartrate 2-(Tetrahydro-5-methyl-5-vinyl-2-furyl)propan-2-ol 2,3,5,6-Tetrahydro-6-phenylimidazo[2,1- <i>b</i> ]thiazole hydrochloride Tetrahydrozoline <i>monohydrochloride</i> ... .. Tetramisole ... .. Thiabendazole ... .. Thiethylperazine di(hydrogen maleate) ... .. Thioguanine ... .. Thionazin ... .. Thiotepa ... .. Thymidine ... .. Thymidine 5'-(trisodium hydrogen triphosphate) Thymine ... .. Thymolphthalein-2,2'-di(methylaminodiacetic acid) Triallyl cyanurate ... .. 2-(3-Trifluoromethylanilino)nicotinic acid ... .. 4,4,4-Trifluoro-1-(2-thienyl)butane-1,3-dione Trifluoperidol ... .. Trifluoperidol hydrochloride ... .. Tri-(2-hydroxyethyl)-1,3,5-triazinetriene ... .. Trimetaphan <i>mono</i> -(+)-camphorsulphonate ... .. Trimetazidine dihydrochloride ... .. Tri-(2-methylaziridin-1-yl)phosphine oxide ... .. 1,3,3-Trimethylindolin-2-ylideneacetaldehyde ... .. 1,3,3-Trimethyl-2-methyleneindoline ... .. Tripelennamine <i>monohydrochloride</i> ... .. 4-(Triphenylmethyl)morpholine ... .. Tryptamine hydrochloride ... .. L-Tryptophan ... .. DL-Tryptophan ... .. Uracil ... .. Uric acid ... .. Uridine ... .. Uridine 3'-(dihydrogen phosphate) ... .. 5-Vinyl-2-picoline ... .. N-Vinyl-2-pyrrolidone ... .. Viprynum embonate ... .. Xanthen-9-carboxylic acid ... .. Xanthine ... .. Xylometazoline hydrochloride ... .. Zinc di-(2-thiobenzimidazole) ... ..	4.1%
29.36	N <sup>1</sup> -Acetylsulphamethoxypyridazine ... .. 3- <i>iso</i> Butyl-6-chloro-3,4-dihydrobenzo-1,2,4-thiadiazine-7-sulphonamide 1,1-dioxide Chloramine T ... .. 5-Chloroaniline-2,4-disulphonamide ... .. 2-Dimethylsulphamoylphenothiazine ... .. Epithiazide ... .. Fast Red ITR Base ... .. Frusemide ... .. Glibenclamide ... .. Sulphadimidine esylate, sodium derivative ... .. Sulphamethoxypyridazine ... .. Sulphanilamide ... .. Sulphathiazole ... .. Thiothixene ... .. Tolazamide ... ..	4.4%

1	2	3
29.37	<i>o</i> -Cresolsulphonephthalein-6,6'- di(methylaminodiacetic acid) <i>o</i> -Cresolsulphonephthalein-6,6'-di (methylaminodiacetic acid), tetrasodium salt 1,3-Propanesultone ... .. Thymolsulphonephthalein-2,2'-di- (methylaminodiacetic acid)	5.4%
29.38	A. Ergosterol ... ..	2.8%
29.38	B.II. D-Biotin ... .. Dexpanthenol ... .. (+)- <i>N</i> -(3-Ethoxypropyl)-2,4-dihydroxy-3,3- dimethylbutyramide Pyridoxal 5-(dihydrogen phosphate) ... .. Riboflavine... .. Sodium D-pantothenate ... ..	2.3%
29.38	B.III. Calcium folinate ... .. Pteroylmonoglutamic acid ... ..	5.7%
29.39	B.IV. L-Ascorbic acid ... .. Ascorbyl palmitate ... ..	3.8%
29.38	B.V. Calciferol ... .. Nicotinamide ... .. Phytomenadione ... .. (+)- $\alpha$ -Tocopherol ... .. (+)- $\alpha$ -Tocopheryl acetate ... .. (+)- $\alpha$ -Tocopheryl hydrogen succinate ... .. Vitamin D <sub>2</sub> resin ... ..	3.6%
29.39	D.II. (+)-Aldosterone ... .. Betamethasone 17-benzoate ... .. Deoxycorticosterone acetate ... .. Deoxycorticosterone 21-D-glucoside ... .. Deoxycorticosterone pivalate ... .. Deprodone ... .. Dexamethasone ... .. Dexamethasone 21-(disodium phosphate) ... .. Dexamethasone 21-isonicotinate ... .. Dexamethasone 21-(3-phenylpropionate) ... .. Fluclorolone acetonide ... .. Fludrocortisone 21-acetate ... .. Flumethasone ... .. Flumethasone 21-pivalate ... .. Fluocinolone acetonide ... .. Fluocinolone acetonide 21-acetate ... .. 9 $\alpha$ -Fluoro-11 $\beta$ ,17 $\alpha$ ,21-trihydroxypregna-1,4- diene-3, 20-dione 21-acetate Flurandrenolone ... .. 3 $\beta$ -Hydroxypregn-5-en-20-one ... .. Methylprednisolone ... .. Methylprednisolone 21-acetate ... .. Paramethasone 21-acetate ... .. Triamcinolone ... .. Triamcinolone acetonide ... .. Triamcinolone acetonide 21-(3,3- dimethylbutyrate) ... .. Triamcinolone 16,21-diacetate ... ..	4.4%

1	2	3
29.39	E. 17 $\beta$ -Acetyl-6-chloro-17 $\alpha$ -hydroxyoestra-4,6-dien-3-one acetate ... .. 17 $\alpha$ -Allyloestr-4-en-17 $\beta$ -ol ... .. Chlormadinone acetate ... .. Clostebol acetate ... .. 3-Cyclopentyloxy-17 $\alpha$ -hydroxypregna-3,5-dien-20-one acetate ... .. 3-Cyclopentyloxypregna-3,5-dien-20-one Delmadinone acetate ... .. 6 $\alpha$ ,7 $\alpha$ -Difluoromethylene-6 $\beta$ -fluoro-17 $\alpha$ -hydroxypregna-1,4-diene-3,20-dione acetate ... .. Drostanolone propionate... .. Dydrogesterone ... .. Edogestrone ... .. 17 $\alpha$ -Ethyloestr-4-en-17 $\beta$ -ol ... .. Ethynodiol diacetate ... .. Flugestone 17-acetate ... .. Fluoxymesterone ... .. Lynoestrenol ... .. Medroxyprogesterone acetate ... .. Methandienone ... .. Nandrolone laurate ... .. (-)-Noradrenaline ... .. (-)-Noradrenaline hydrogen tartrate ... .. Norethandrolone ... .. Norethisterone ... .. Norethisterone acetate ... .. ( $\pm$ )-Norgestrel ... .. Oxymesterone ... .. Oxymetholone ... .. Oxytocin ... .. Oxytocin dihydrogen citrate ... .. Quinestradol ... .. Quinestrol ... .. Vasopressin ... .. Vasopressin tannate ... ..	4.4%
29.41	A.I. Digitalin; digitonin; digitoxin ... ..	3.8%
29.41	D.I. Aesculin ... ..	4.4%
29.41	D.VI. Ouabain ... ..	4.4%
29.41	D.VIII. Salicin ... ..	4.4%
29.42	A.II. Papaverine ... .. Papaverine hydrochloride ... .. Papaverine hydrogen sulphate ... ..	5.4%
29.42	B.II. Cinchonidine ... .. Cinchonidine sulphate ... .. Cinchonine ... .. Ethyl quinine carbonate ... ..	3.8%
29.42	C.II.a) Cocaine, of a purity not greater than 97.5 per cent. by weight	—
29.42	C.II.b) Cocaine, of a purity not greater than 97.5 per cent. by weight	4.4%
29.42	C.IV. <i>pseudo</i> Ephedrine ... .. <i>pseudo</i> Ephedrine hydrochloride ... ..	5.1%

1	2	3
29.42	C.V.	3.2%
	1- <i>n</i> -Hexyltheobromine ... ..	
	Theobromine ... ..	
29.42	C.VII.	3.3%
	18 $\beta$ -Acetoxy-10 $\beta$ ,17 $\alpha$ -dimethoxy-16 $\beta$ -	
	methoxycarbonyl-3-oxo-2,3-seco-20 $\alpha$ -	
	yohimbane ... ..	
	Alcuronium chloride ... ..	
	Arecoline-acetarsol ... ..	
	Arecoline hydrobromide ... ..	
	Colchicine ... ..	
	Deptropine dihydrogen citrate ... ..	
	Dihydroergotamine <i>monomesylate</i> ... ..	
	Dimenhydrinate ... ..	
	Ergotamine tartrate ... ..	
	Hyoscine <i>n</i> -butylbromide ... ..	
	Lobeline hydrochloride ... ..	
	Lobeline sulphate ... ..	
	(+)–Lysergic acid ... ..	
	Lysergide tartrate-methanol complex ... ..	
	Lysuride hydrogen maleate ... ..	
	Phenmetrazine theoclate ... ..	
	Prajmalium bitartrate ... ..	
	Reserpine ... ..	
	Vinblastine sulphate ... ..	
	Vincristine sulphate ... ..	
	Xanthinol nicotinate ... ..	
	Yohimbine <i>monohydrochloride</i> ... ..	
29.43	A.	6%
	D-Mannose ... ..	
	Raffinose ... ..	
	L-Rhamnose ... ..	
29.43	B.	8%
	D-Arabinose ... ..	
	L-Arabinose ... ..	
	D-Erythrose ... ..	
	Fructose 1-(barium phosphate) ... ..	
	Fructose tetranicotinate, mixed isomers ... ..	
	L-Fucose ... ..	
	D-Galactose ... ..	
	Galactose 6-(barium phosphate) ... ..	
	Gentiobiose ... ..	
	<i>di</i> Magnesium hydrogen D-ribose 5-phosphate	
	1-pyrophosphate ... ..	
	Maltose ... ..	
	Mannose 6-(barium phosphate) ... ..	
	D-Melezitose dihydrate ... ..	
	D-Ribose ... ..	
	Ribose 5-(barium phosphate) ... ..	
	Sorbitol ... ..	
	Sucrose diacetate <i>hexaisobutyrate</i> ... ..	
	Turanose ... ..	
	D-Xylose ... ..	
29.44	C.	3.2%
	Amphotericin B ... ..	
	Bacitracin zinc ... ..	
	Clindamycin hydrochloride ... ..	
	Clindamycin 2'-palmitate hydrochloride ... ..	
	Clomocycline, sodium salt ... ..	
	Colistin sulphate ... ..	
	Colistin sulphomethate sodium ... ..	
	Cycloserine... ..	

1	2	3
29.44	C. (contd) Erythromycin ethyl succinate ... .. Erythromycin lactobionate ... .. Gentamicin sulphate ... .. Guamecycline dihydrochloride ... .. Lincomycin hydrochloride ... .. Lucensomycin ... .. Lymecycline ... .. Natamycin ... .. Novobiocin ... .. Novobiocin calcium ... .. Novobiocin sodium ... .. Nystatin ... .. Paromomycin sulphates ... .. Pristinamycin ... .. Rifampicin ... .. Rifamycin B diethylamide, monosodium derivative Rolitetracycline nitrate ... .. Rubidomycin hydrochloride ... .. Sodium cephalothin ... .. Sodium fusidate ... .. Spectinomycin dihydrochloride ... .. Spectinomycin sulphate ... .. Spiramycin ... .. Thiostrepton ... .. Vancomycin hydrochloride ... .. Viomycin sulphate ... .. Virginiamycin ... ..	3.2%
29.45	Boron trifluoride-ethylamine complex ... .. Ferrous sulphate-glycine complex ... .. Potassium <i>tert</i> butoxide ... .. Potassium methoxide ... .. Sodium dihydridodi-(2-methoxyethoxy) aluminate Sodium ethoxide ... .. Sodium methoxide ... ..	6.4%
30.02	A. Foot-and-mouth disease vaccine ... ..	3.8%
32.05	A. Canthaxanthin ... .. Carotene ... ..	4%
32.07	A.III. Lithopones, being pigments consisting of barium sulphate and zinc sulphide and containing not less than 28 per cent. by weight of zinc sulphide	3.8%
32.07	A.VI.b) Pigments, dry, which contain (a) hydrated iron oxides as the sole colouring agent and (b) not more than 1 per cent. by weight of total silica, and which, when spread evenly over a transparent substrate at a density of 13 grammes of pigment per square metre in a clear binder of refractive index 1.52, have an opacity of not more than 30 per cent. when measured by Ministry of Defence Specification DEF-1053 Method 12 modified by using the red filter of the reflectometer recommended therein	4.4%
34.04	Artificial waxes, being partial esters of the acids derived from montan wax, and having an acid value of not less than 10 and not more than 20 and a saponification value of not less than 110	3.2%

1	2	3
38.03	B. Acid-activated montmorillonite which, when examined by X-ray powder diffraction, shows four principal lines corresponding to crystal interplanar spacings ( <i>d</i> values) of 0.44, 0.40, 0.33 and 0.25 nanometres, the line corresponding to 0.40 nanometre being the most intense	3.5%
38.15	Mixtures consisting of <i>N-tert</i> butylbenzothiazole-2-sulphenamide and <i>N</i> -cyclohexanesulphenylphthalimide and containing not less than 45 per cent. by weight of each constituent Prepared rubber accelerators, being sulphides of alkylphenols, and containing not less than 20 per cent. by weight and not more than 30 per cent. by weight of sulphur in all Prepared rubber accelerators containing not less than 80 per cent. by weight of <i>NNN'</i> -trimethylthiourea	4.1%
38.19	T. Amines, mixed primary aromatic, containing not less than 4.5 per cent. by weight and not more than 5.5 per cent. by weight of nitrogen calculated as N Calcined bauxite ... .. Chlordane ... .. Mixed alkyl-substituted benzenesulphonic acids having an acid value not greater than 125	5.7%
39.01	C.III. Poly-[2,2-di-(4-hydroxyphenyl)propane carbonate] moulding compounds, containing glass fibres which amount to not less than 25 per cent. by weight of the product and not more than 45 per cent. by weight of the product Poly-[2,2-di-(4-hydroxyphenyl)propane carbonate], uncompounded, or compounded with other materials which do not exceed 3 per cent. by weight of the product Scrap photographic (including cinematographic) and X-ray film	6.4%
39.01	C.IV. Nylon 6 in the forms covered by Note 3(b) of Chapter 39, containing not more than 2 per cent. by weight of titanium dioxide and not more than 2.5 per cent. by weight of carbon black, but not otherwise compounded	7%
39.01	C.VII. Scrap photographic (including cinematographic) and X-ray film	5.7%
39.02	C.VI.a) Copolymers solely of allyl alcohol with styrene, which have an acetyl value of not less than 190	6.4%
39.02	C.VI.b) Copolymers solely of allyl alcohol with styrene, which have an acetyl value of not less than 190	7.3%
39.02	C.VII.a) Poly(vinyl chloride), emulsion-polymerised, in powder form and of natural colour, unplasticised but compounded with not less than 1.3 per cent. by weight and not more than 2.5 per cent. by weight of artificial wax, and having a viscosity number of not less than 150 and not more than 170 when determined by Method 404A of British Standard 2782:1970	6.4%



1	2	3
39.02	C.VII.a) (contd)  Poly(vinyl chloride) having an apparent density of not more than 0.3 grammes per millilitre and a viscosity number of not less than 170 when tested by the methods described in British Standard 2782:1970 and of which not more than 5 per cent. by weight is retained by a sieve having a nominal width of aperture of 150 micrometres	6.4%
39.02	C.XI.  Poly(vinyl butyral) sheet, of a thickness not greater than 1.2 millimetres and of a width not less than 35 centimetres	5.4%
39.02	C.XII.  Acrylic sheet, transparent, colourless, of a thickness not less than 1.5 millimetres and not greater than 25.0 millimetres, which, when kept for 24 hours at a temperature of 110° centigrade, undergoes a linear shrinkage of not more than 10 per cent. and which, when kept for 24 hours at a temperature of 145° centigrade, undergoes a linear shrinkage of not less than 37.5 per cent.	6.7%
39.03	B.II.b)2.  Scrap photographic (including cinematographic) and X-ray film	4.4%
39.03	B.III.a)  Cellulose acetate, where the weight of the acetyl content, calculated as acetic acid, is not less than 60 per cent. of the weight of the cellulose acetate, not being cellulose acetate plasticised or otherwise compounded	6%
39.03	B.III.b)4.aa)  Scrap photographic (including cinematographic) and X-ray film	4.4%
39.03	B.IV.a)  Cellulose acetate butyrate, not plasticised or otherwise compounded Cellulose acetate propionate, not plasticised or otherwise compounded Cellulose propionate, not plasticised or otherwise compounded	4.4%
39.03	B.IV.b)1.  Cellulose acetate butyrate compounded with other materials which do not exceed 25 per cent by weight of the product, in the forms covered by Note 3(b) of Chapter 39	3.8%
39.03	B.IV.b)4.aa)  Scrap photographic (including cinematographic) and X-ray film	3.5%
39.03	B.IV.b)4.bb)  Cellulose acetate butyrate compounded with other materials which do not exceed 25 per cent. by weight of the product, in the forms covered by Note 3(b) of Chapter 39	4.4%
39.03	B.V.a)2.  Carboxymethylcellulose, aluminium salt ... Ethylhydroxyethylcellulose ... .. Hydroxybutylmethylcellulose ... .. Hydroxyethylcellulose ... .. Hydroxypropylcellulose ... ..	6%
39.03	B.V.b)2.bb)  Ethylhydroxyethylcellulose ... .. Hydroxybutylmethylcellulose ... .. Hydroxyethylcellulose ... .. Hydroxypropylcellulose ... ..	6.4%

1	2	3
44.05	C. Stavewood of white oak ( <i>Quercus alba</i> ) not exceeding 1.38 metres long 42 millimetres thick and 204 millimetres wide	—
44.08	Staves of white oak ( <i>Quercus alba</i> ) not exceeding 1.38 metres long 42 millimetres thick and 204 millimetres wide	1.4%
48.03	Genuine vegetable parchment paper of a substance not exceeding 75 grammes per square metre	5.2%
50.05	Yarn spun from silk waste other than noil, not dyed and not put up for retail sale	1.4%
51.01	A. Yarn wholly of poly(glycollic acid) ... ..	3.6%
58.02	A.II. "Synthetic Grass" being a knitted pile fabric with a pile of green polyamide strip of not less than 350 decitex of heading No. 51.02 and a ground of polyester and polyamide man-made fibres	8%
59.03	Bonded fibre fabrics containing not less than 95 per cent. by weight, calculated on the dry material, of synthetic polyamide (fibres and fibril bonding) materials which do not melt below 300° centigrade	4.8%
69.09	B.II. Catalyst carriers in the form of spheres, consisting of aluminium oxide and silica whether or not combined together, and containing not more than 12.5 per cent. by weight of total silica, and of which (a) not less than 99 per cent. by weight passes a sieve having a nominal width of aperture of 2.40 millimetres and (b) not less than 99 per cent. by weight is retained by a sieve having a nominal width of aperture of 1.00 millimetre	3%
70.03	Amber-coloured tubing of soda glass, not being glass containing 0.25 per cent. or more of cadmium, free or combined, calculated as Cd Tubing of glass which contains not less than 58 per cent. by weight of lead compounds estimated as PbO and not more than 6.5 per cent. by weight of alkali metal compounds estimated as K <sub>2</sub> O Tubing of neutral glass, in straight lengths and capable of passing a test corresponding with the test for limit of alkalinity of glass prescribed by British Pharmacopoeia, not including (a) glass with a content of more than 85 per cent. of silica and boric oxide together, or (b) glass of fused silica or fused quartz	2.8%
70.18	Optical glass in the form of sheets, slabs or moulded lens blanks, having, with reference to the D line of sodium, a refractive index ( $n_D$ ) not less than 1.5625 and not greater than 1.5650 and a dispersive power ( $v_D$ ) not less than 60.0 and not greater than 61.5	3.6%

1	2	3
70.18 (contd)	Optical glass in the form of sheets, slabs or moulded lens blanks, having, with reference to the D line of sodium, a refractive index ( $n_D$ ) not less than 1.612 and not greater than 1.615 and a dispersive power ( $\nu_D$ ) not less than 43.5 and not greater than 45.0; having also at a wavelength of 400 nanometres a light transmission for a 25 millimetres path of not less than 83 per cent.; and which acquires no visible stain when kept for 15 minutes at a temperature of 25° centigrade in contact with a buffered sodium acetate solution having a pH value of 4.6	3.6%
70.20	A. Glass fibres, loose, unfelted, having a diameter not greater than 3 micrometres	4.4%
73.12	C.V.a)1. Iron or steel strip in coils, completely clad on both sides with alloy steel containing not less than 17 per cent. by weight of chromium and not less than 7 per cent. by weight of nickel the cladding layers each being less than 25 per cent. of the total thickness, of a width of not less than 200 millimetres nor more than 460 millimetres, and of a total thickness of not less than 2.5 millimetres nor more than 6 millimetres	2.8%
73.12	C.V.a)2. Iron or steel strip in coils, completely clad on both sides with alloy steel containing not less than 17 per cent. by weight of chromium and not less than 7 per cent. by weight of nickel the cladding layers each being less than 25 per cent. of the total thickness, of a width of not less than 200 millimetres nor more than 460 millimetres, and of a total thickness of not less than 2.5 millimetres nor more than 6 millimetres	3.2%
73.14	Iron-nickel alloy wire, copper-clad and nickel-plated, having an overall diameter of not less than 400 micrometres and not more than 450 micrometres, the nickel plating being not less than 2 micrometres and not more than 15 micrometres in thickness; the whole containing not less than 20 per cent. by weight of copper, not less than 25 per cent. by weight of nickel and not less than 40 per cent. by weight of iron, and having, when measured on an 0.20 metre length, a percentage elongation not less than 18 and not more than 25, and a tensile strength not less than 430 newtons per square millimetre and not more than 530 newtons per square millimetre, the rate of straining being 50 millimetres per minute Nickel plated iron or steel wire, the wire having a diameter of not less than 0.005 inch nor more than 0.250 inch and the nickel plating being not less than 0.0001 inch and not more than 0.0005 inch	3.2%

1	2	3
73.15	B.VI.b) Cold-rolled steel strip, with dressed edges, in coils, the strip being less than 0.004 inch in thickness and not less than $\frac{1}{8}$ inch nor more than 4 inches in width, containing not less than 16 per cent. by weight nor more than 18 per cent. by weight of chromium and not less than 6 per cent. by weight nor more than 8 per cent. by weight of nickel and being of a tensile strength of more than 115 tons per square inch Cold-rolled steel strip, with dressed edges, in coils, the strip being less than 0.004 inch in thickness and not less than $\frac{1}{16}$ inch nor more than 4 inches in width, containing not less than 16 per cent. by weight nor more than 18 per cent. by weight of chromium, and not less than 6 per cent. by weight nor more than 8 per cent. by weight of nickel, and being of a tensile strength of not less than 120 tons per square inch Cold-rolled steel strip, with dressed edges, in coils, the strip being not less than 0.004 inch nor more than 0.040 inch in thickness and not less than 0.0625 inch nor more than 0.24 inch in width, containing not less than 16 per cent. by weight nor more than 18 per cent. by weight of chromium, and not less than 6 per cent. by weight nor more than 8 per cent. by weight of nickel, and being of a tensile strength of not less than 120 tons per square inch	3.2%
73.23	B. Tinplate containers, not being circular or rectangular, consisting of a can lipped for sealing, plain or printed externally and lacquered internally, with internal dimensions of not less than 120 millimetres nor more than 168 millimetres in length, not less than 85 millimetres nor more than 120 millimetres at the widest point and not less than 45 millimetres nor more than 70 millimetres in depth, of a minimum capacity of 445 cubic centimetres and a maximum capacity of 940 cubic centimetres scored for opening with opening key attached to base, and related sealing lids	2.8%
73.40	B. Sintered alloy steel fibre in the form of flat rectangular porous sheets, re-inforced on one or both sides with alloy steel wire mesh, of an overall thickness of not less than 0.35 millimetre nor more than 1.15 millimetres, and of such length and width that the area of one side of a sheet is not less than 450 square centimetres nor more than 11,620 square centimetres	3.2%
74.01	Copper alloy containing not less than 99.8 per cent. by weight of copper and not less than 0.08 per cent. nor more than 0.11 per cent. by weight of silver as the major alloying element, in the form of billets of a diameter of not less than 149 millimetres nor more than 156 millimetres and of a length of not less than 1,358 millimetres nor more than 1,385 millimetres	—

1	2	3
76.03	<p>Aluminium alloy strip in coils, containing not less than 18 per cent. by weight and not more than 22 per cent. by weight of tin and not less than 0.7 per cent. by weight and not more than 1.5 per cent. by weight of copper as the major alloying elements, and having a width of not less than 75 millimetres and not more than 230 millimetres and a thickness of not less than 4.5 millimetres and not more than 6.5 millimetres.</p> <p>Aluminium discs of a minimum value of £0.5000 per lb., not less than 6 inches nor more than 18 inches in diameter and not less than 0.033 inch nor more than 0.036 inch in thickness and which, when either face is placed on a flat surface, do not deviate from the flat by more than 0.010 inch at any point</p>	4.8%
81.02	<p>B. Molybdenum flat strip in coils, containing not more than 0.05 per cent. by weight of iron and not more than 0.01 per cent. by weight of nickel as major impurities, of a thickness of not less than 0.02 millimetre and not more than 1.3 millimetres, and of a width of not less than 0.5 millimetre and not more than 3.6 millimetres.</p> <p>Molybdenum, of a purity not less than 99.8 per cent., in the form of rods (whether or not threaded at the ends) not less than 55 inches nor more than 100 inches in length and not less than <math>1\frac{3}{32}</math> inches nor more than <math>2\frac{1}{16}</math> inches in diameter.</p> <p>Molybdenum, of a purity not less than 99.8 per cent. in the form of rods of not less than 18 inches and not more than 100 inches in length and of not less than <math>2\frac{1}{4}</math> inches and not more than <math>4\frac{1}{2}</math> inches in diameter and whether or not threaded at the ends</p>	3.2%
81.02	<p>C. Molybdenum, of a purity not less than 99.8 per cent., in the form of rods (whether or not threaded at the ends) not less than 55 inches nor more than 100 inches in length and not less than <math>1\frac{3}{32}</math> inches nor more than <math>2\frac{1}{16}</math> inches in diameter.</p> <p>Molybdenum, of a purity not less than 99.8 per cent. in the form of rods of not less than 18 inches and not more than 100 inches in length and of not less than <math>2\frac{1}{4}</math> inches and not more than <math>4\frac{1}{2}</math> inches in diameter and whether or not threaded at the ends</p>	4%
81.04	<p>D.I. Chromium, electrolytic, in the form of cathode chips, which contains not more than 0.10 per cent. by weight of total oxygen, not more than 0.015 per cent. by weight of total aluminium, and not more than 0.001 per cent. by weight of aluminium compounds insoluble in boiling 5N hydrochloric acid and in boiling fuming perchloric acid, and estimated as A1</p>	2%

1	2	3
81.04	F.I. Hafnium metal in the form of crushed pieces or sponge, containing not more than 7 per cent. by weight of zirconium and not more than 1 per cent. by weight of other alloying elements	1.4%
81.04	F.II. Hafnium crystal bars consisting of hafnium wire on which hafnium crystals have been deposited	3%
81.04	G.I. Manganese metal of a purity not less than 96 per cent. and not more than 99.5 per cent. and containing not more than 1.0 per cent. by weight of carbon and not more than 3.0 per cent by weight of iron	2%
81.04	O.I. Zirconium sponge ... ..	2.4%
85.14	Microphones, of a kind for incorporation in hearing aids, approximately rectangular in shape, with a maximum thickness not exceeding 0.165 inch and a total of the length and width not exceeding 0.675 inch, exclusive of sound tube  The following apparatus for use in aircraft:	2.8%
85.15	A.I. (a) very high frequency communication apparatus (VHF/COM) being transmitters covering a frequency band of at least 118 to 135.95 MHz, with not less than 180 channels and capable of operating in areas where 50 KHz channel spacing is in force;	2.8%
85.15	A.II. (b) very high frequency communication apparatus (VHF/COM) being transmitter-receivers covering a frequency band of at least 118 to 135.95 MHz, with not less than 180 channels and capable of operating in areas where 50 KHz channel spacing is in force;	4.4%
85.15	A.III. (c) very high frequency communication apparatus (VHF/COM) being receivers covering a frequency band of at least 118 to 135.95 MHz, with not less than 180 channels and capable of operating in areas where 50 KHz channel spacing is in force;	5.6%
85.15	B. (d) very high frequency omni-directional radio range apparatus (VOR), instrument landing system localiser apparatus (ILS/LOC), instrument landing system glide path apparatus (ILS: G.PATH); (e) apparatus combining the functions and capabilities of any of the apparatus specified in (a) to (d) above but excluding apparatus combining any of those functions and capabilities with any other function or capability; being in each case apparatus of a type approved by the Secretary of State, at the date of the relevant Order under Article 14(5) of the Air Navigation Order 1972, as amended, for use in aircraft of not more than 5,700 kg maximum total weight authorised, flying in controlled airspace in accordance with the Instrument Flight Rules as defined in the said Air Navigation Order, but not for use in other aircraft	4%

1	2	3
85.18	<p>Tantalum capacitors greater than 10 microfarads in capacitance, of a kind for incorporation in hearing aids, with a maximum length not exceeding 7 millimetres exclusive of leads and with a transverse cross section having a circumference not exceeding 14 millimetres</p> <p>Tantalum capacitors greater than 12 microfarads in capacitance of a working voltage of not less than 4 volts, of a kind for incorporation in hearing aids, with a maximum length not exceeding 8 millimetres exclusive of leads with a transverse cross section having a circumference not exceeding 13 millimetres</p> <p>Tantalum capacitors, of a kind for incorporation in hearing aids, with a maximum length not exceeding 7 millimetres exclusive of leads and with a transverse cross section having a circumference not exceeding 10 millimetres</p>	2.8%
85.19	B. Carbon track volume controls of a kind for incorporation in hearing aids, being of drum type with a cylindrical drum not exceeding 12 millimetres in diameter and 4 millimetres in thickness	3.2%
85.20	B. Glass neon discharge lamps, having a metal cap fitted to each end and not exceeding 1 inch in overall length and $\frac{1}{2}$ inch in diameter over the caps	2.8%
85.28	Moving coil receivers having an overall diameter of 52 millimetres, of a kind for use with electro medical apparatus (for example, clinical audiometers)	2.2%
88.02	B.I.b) Helicopters of an empty weight of 5,000 kilogrammes or more	2%
90.01	A. Lenses, prisms, mirrors and other optical elements, not optically worked, of barium fluoride Optical windows of zinc sulphide, unmounted	5.6%
90.01	B. Material consisting of a polarising film supported on one or both sides by transparent material	3.6%
90.19	A.III. Aortic heart valves ... .. Mitral heart valves ... ..	4%
90.19	B.I. Earphones, of a kind for incorporation in hearing aids, approximately rectangular in shape, with a maximum thickness not exceeding 0.165 inch and a total of the length and width not exceeding 0.675 inch exclusive of sound tube	2%
95.05	A.II. Coral simply shaped in the form of cabochons, marquises, boutons or the like, polished but not faceted or otherwise worked	1.2%

## SCHEDULE 3

## Part I

## Article 6(2)

Tariff Heading	Description	Rate of Import Duty (if any)
1	2	3
15.10 C.	(a) Products obtained from pinewood with a fatty acid content of 90% or more by weight (b) Other ... ..	— 1.8%
18.06 D. I. b) D. II. a) 2. D. II. b) 2. D. II. c) 2.	(a) In immediate packings of a net capacity of more than 500 g but not more than 1 kg (b) Other ... ..	— 2.4%
19.07 D. I. D. II.	(a) Ships' biscuits, crumbs and rusks ... .. (b) Other ... ..	— D. 6%
19.08 A. I. A. II. A. III.	Gingerbread and the like— (a) Without covering or filling ... .. (b) Other ... ..	— D. 6%
19.08 B. I. a) B. I. b)	(a) Biscuits, wafers, rusks and cakes without covering or filling (b) Other ... ..	— D. 6%
19.08 B. II. a) B. II. b) 1. B. II. b) 2. B. II. c) 1. B. II. c) 2. B. II. d) 1. B. II. d) 2. B. III. a) 1. B. III. a) 2. B. III. b) 1. B. III. b) 2. B. III. c) 1. B. III. c) 2. B. IV. a) 1. B. IV. a) 2. B. IV. b) 1. B. IV. b) 2. B. V. a) B. V. b)	(a) Biscuits, wafers, rusks, cakes without covering or filling, and pastry of the kind known as Danish pastry (b) Other ... ..	— D. 6%
21.04 B.	(a) Containing tomato ... .. (b) Other ... ..	4% 2.4%
21.05 A.	(a) Containing tomato ... .. (b) Other ... ..	4% 2.4%
21.07 B. II. a)	(a) Ravioli ... .. (b) Other ... ..	D. 3% D. 3.8%



Tariff Heading	Description	Rate of Import Duty (if any)
1	2	3
21.07 C.I.	(a) Ice-cream (not including ice-cream powder) containing fat (b) Other ... ..	D. 6% —
21.07 D. 1. a) 1. D. 1. a) 2. D. 1. b) 1. D. 1. b) 2. D. 1. b) 3.	Prepared yoghourt— (a) With added flavouring or fruit ... .. (b) Other ... ..	D. 6% —
21.07 F.I.a)1.c)22.	(a) Hydrolysates of proteins; autolysates of yeasts ... .. (b) Other ... ..	2.4% 8%
21.07 F. 1. a) 2. aa) F. 1. a) 2. bb) F. 1. b) 2. aa) F. 1. b) 2. bb) F. 1. c) 2. aa) F. 1. c) 2. bb) F. 1. d) 2. aa) F. 1. d) 2. bb) F. 1. e) 2. F. II. a) 2. aa) F. II. a) 2. bb) F. II. b) 2. aa) F. II. b) 2. bb) F. II. c) 2. aa) F. II. c) 2. bb) F. II. d) 2. F. III. a) 2. aa) F. III. a) 2. bb) F. III. b) 2. F. III. c) 2. F. III. d) 2. F. IV. a) 2. F. IV. b) 2. F. V. a) 2.	(a) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) (b) Other ... ..	D. 5.4% —
21.07 F. 1. b) 1. F. 1. c) 1. F. 1. d) 1. F. 1. e) 1. F. II. b) 1. F. II. c) 1. F. II. d) 1. F. III. b) 1. F. III. c) 1. F. III. d) 1. F. IV. b) 1. F. IV. c) F. V. b)	(a) Sweetfat (mixtures of edible fats and sugar) (b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) (c) Other ... ..	D. 5.4% D. 5.4% —
21.07 F. 1. f) F. II. e) F. III. e)	(a) Sweetfat (mixtures of edible fats and sugar) (b) Other ... ..	D. 5.4% —
21.07 F. II. a) 1. F. III. a) 1. F. IV. a) 1. F. V. a) 1.	(a) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream) (b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) (c) Other ... ..	D. 5.4% D. 5.4% —

Tariff Heading	Description	Rate of Import Duty (if any)
1	2	3
21.07 F. VI. a) 1. F. VII. a) 1.	In immediate packings of a net capacity of 1 kg or less—	
	(a) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	D. 5.4%
	(b) Coffee pastes (mixtures of ground roasted coffee with vegetable fats, with or without other ingredients)	D. 5.4%
	(c) Other ... ..	—
	Other—	
	(a) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	D. 7.8%
	(b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	D. 5.4%
	(c) Other ... ..	D. 7.8%
		D. 5.4%
		2.4%
21.07 F. VI. a) 2. F. VI. b) 2. F. VII. a) 2. F. VII. b) 2.	In immediate packings of a net capacity of 1 kg or less—	
	(a) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	D. 5.4%
	(b) Other ... ..	—
	Other—	
	(a) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	D. 7.8%
	(b) Other ... ..	D. 5.4%
	2.4%	
21.07 F. VI. b) 1. F. VI. c) F. VII. b) 1.	In immediate packings of a net capacity of 1 kg or less—	
	(a) Sweetfat (mixtures of edible fats and sugar)	D. 5.4%
	(b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	D. 5.4%
	(c) Other ... ..	—
	Other—	
	(a) Sweetfat (mixtures of edible fats and sugar)	D. 7.8%
	(b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients)	D. 5.4%
	(c) Other ... ..	D. 7.8%
		D. 5.4%
		2.4%
21.07 F. VIII. a)	In immediate packings of a net capacity of 1 kg or less—	
	(a) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	D. 5.4%
	(b) Other ... ..	—
	Other—	
	(a) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	D. 7.8%
	(b) Other ... ..	D. 5.4%
	2.4%	
21.07 F. VIII. b)	In immediate packings of a net capacity of 1 kg or less—	
	(a) Sweetfat (mixtures of edible fats and sugar)	D. 5.4%
	(b) Other ... ..	—
	Other—	
	(a) Sweetfat (mixtures of edible fats and sugar)	D. 7.8%
	(b) Other ... ..	D. 5.4%
		2.4%

Tariff Heading	Description	Rate of Import Duty (if any)		
1	2	3		
21.07 F. IX.	In immediate packings of a net capacity of 1 kg or less—			
	(a) Sweetfat (mixtures of edible fats and sugar)	D. 5.4%		
	(b) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	D. 5.4%		
	(c) Other ... ..	—		
	Other—			
	(a) Sweetfat (mixtures of edible fats and sugar)	D. 7.8%		
	(b) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream)	D. 5.4%		
	(c) Other ... ..	D. 7.8%		
		D. 5.4%		
		2.4%		
22.02 A.	(a) Containing sugar (sucrose or invert sugar)	—		
	(b) Other ... ..	6%		
29.10 B.	(a) Methylglucosides ... ..	3.2%		
	(b) Other ... ..	—		
29.14 A. I. A. II. c) 4. A. V. A. VI. b) A. VII. b) A. VIII. A. IX. b) A. X. b) 2. A. XI. b)	(a) Saturated acyclic monocarboxylic acids: Esters of mannitol and sorbitol	3.2%		
	(b) Other ... ..	—		
	29.14 B. I. B. II. b) B. III. b) B. IV. b)	(a) Unsaturated acyclic monocarboxylic acids: Esters of mannitol and sorbitol	3.2%	
		(b) Other ... ..	—	
		29.16 A. VIII. a)	(a) Glyceric, glycollic, saccharonic, iso-saccharonic and heptasaccharonic acids, and their salts and esters	3.2%
			(b) Other ... ..	—
29.35 Q. IV.	(a) Anhydrous mannitol and sorbitol compounds excluding maltol and isomaltol	3.2%		
	(b) Other ... ..	—		
35.01 A. II.	(a) With a water content more than 50% by weight	D. 6%		
	(b) Other ... ..	D. 7.2%		
38.19 T. VII. b)	(a) Products of sorbitol cracking ... ..	D. 6%		
	(b) Other ... ..	—		
39.06 B.	(a) Dextron ... ..	3.2%		
	(b) Linoxyn ... ..	—		
	(c) Other ... ..	2.4%		
		3.2%		

## Part II

## Article 6(4)

Tariff Heading	Description	Rate of Import Duty
1	2	3
17.04 A.		12%, or £0.1425 per cwt plus 10.8%, w.i.g., in addition to any revenue duty
18.06 D. I. b) II. a) 2. b) 2. bb) c) 2.	Goods of these subheadings other than in immediate packings of a net capacity of more than 500 g but not more than 1 kg	6%, or £0.1200 per cwt. plus 2.4%, w.i.g., in addition to any revenue duty.
18.06 D. II. b) 2. aa)	Goods of this subheading other than in immediate packings of a net capacity of more than 500g but not more than 1kg	6%, or £0.1800 per cwt. plus 2.4%, w.i.g., in addition to any revenue duty.
21.04 B.	All goods of this subheading containing tomato	10%
21.05 A. I.	(a) All goods of this subheading not containing tomato (b) Other ... ..	6% 8.5%
21.05 A. II.	All goods of this subheading containing tomato	10%
21.06 B.		4% or £0.2361 per 100kg plus 1.6%, w.i.g.
21.07 B. II. a)	Ravioli ... ..	3%
21.07 F. VI. a) 1. VII. a) 1.	(a) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream) (b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) other than in immediate packings of a net capacity of 1kg or less	7.8%
21.07 F. VI. a) 2. b) 2. VII. a) 2. b) 2.	Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) other than in immediate packings of a net capacity of 1 kg or less	7.8%
21.07 F. VI. b) 1. c) VII. b) 1.	(a) Sweetfat (mixtures of edible fats and sugar) (b) Coffee pastes (mixtures of ground, roasted coffee with vegetable fats, with or without other ingredients) other than in immediate packings of a net capacity of 1 kg or less	7.8%
21.07 F. VIII. a)	Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream) other than in immediate packings of a net capacity of 1 kg or less	7.8%

Tariff Heading	Description	Rate of Import Duty
1	2	3
21.07 F. VIII. b)	Sweetfat (mixtures of edible fats and sugar) other than in immediate packings of a net capacity of 1 kg or less	7·8%
21.07 F. IX.	(a) Sweetfat (mixtures of edible fats and sugar) (b) Mixtures of water and emulsifying agents with fat or oil (not including synthetic cream) other than in immediate packings of a net capacity of 1 kg or less	7·8%
22.03 B.		4%
29.35 Q. IV.	(a) Anhydrous mannitol and sorbitol compounds excluding maltol and isomaltol (b) Other ... ..	16·4% 13·2%
29.43 B. I. II. b)		8%
32.01 A.		4·8%
35.01 A. II.	Goods of this subheading other than with a water content of more than 50% by weight	7·2%
35.01 B.		10%
35.01 C.		9·2%
38.19 Q. T. VIII. b)	Products of sorbitol cracking ... ..	8%
39.06 B. III.	All goods of this subheading other than dextron and linoxyn	8%
48.01 A.		1·7%
C. II. a) 1. b) 1. 2.		8%
E. I. a) II. a) b) 2. aa)		
48.03 A.		8·4%
48.04 A.		8·4%
48.05 A. I. a) b) c) 1. 2.		9·1%
B. II. a) I. a) b) c) 5.		8·4%
48.07 A. II. a)		6·5%
B. I. a) b) c) 5. II. a) b)		8%

Tariff Heading	Description	Rate of Import Duty
1	2	3
48.11		8.4%
48.12		9.1%
48.14		9.7%
48.15	B. I. b) c) d)	8%
48.16		9.7%
48.17		9.1%
48.18	A. B. C. I. II. D.	3.7%
48.20		9.1%
48.21	B. I. II. III. IV. V.	9.1%
49.03		3.5%
49.03		3.2%
49.05	A.	1.6%
49.07	A.	0.7%
49.07	C. II.	1.8%
49.09	A. B.	2.7%
49.09		7.1%
49.10	A. I. II. B.	2.3%
49.10		6.1%
49.11	B. I. a) b) c) 1. d) II. III. a) 1. 2. b) 1. 2.	2.2%
49.11		5%
49.11		2.2%

## Part III

## Article 6(4) and Schedule 1

Tariff Heading	Description
1	2
15.10 C.	Products obtained from pinewood, with a fatty acid content of 90% or more by weight
17.04 B. C. D.	
18.06 A. B. C. D. I. a) II. a) b) 1. c) 1.	
18.06 D. I. b) II. a) 2. b) 2. c) 2. }	All goods of these subheadings in immediate packings of a net capacity of more than 500 g but not more than 1 kg
19.01 to 19.08 (inclusive)	
21.01 A. II. B. II.	
21.04 B.	All goods of this subheading not containing tomato
21.05 A. II.	All goods of this subheading not containing tomato
21.06 A. II.	
21.07 A. B. I. II. a) b) C. I. D. E.	All goods of this subheading other than ravioli
21.07 F.I. a) 1 cc) 22 F.I. a) 2. F. II. to V. (inclusive) F.VI. to IX. (inclusive)	Hydrolysates of proteins; autolysates of yeasts  All goods of these subheadings in immediate packings of a net capacity of 1 kg or less
22.02 A. B.	All goods of this subheading containing sugar (sucrose or invert sugar)
All headings and sub-headings of Chapters 25 to 38 (inclusive) except	All goods of these headings and subheadings

Tariff Heading	Description
1	2
29.35 Q. IV.	
29.43 B. I. II.b)	
35.01	
35.02 A. II. a)	
38.19 Q. T. VII. b)	
38.19 T. VII. b)	All goods of this subheading other than products of sorbitol cracking
All headings and subheadings of Chapter 39 except	
39.06 B. III.	
39.06 B. III.	Dextron and linoxyn
All headings and subheadings of Chapters 40 to 99 (inclusive) except	All goods of these headings and subheadings
45.01	
54.01	
57.01	
48.01 B. C. I. II. a) 2. b) 3.	
D. I. II.	
E. I. b) II. b) 1. 2. bb) 3. 4. 5.	
48.02	
48.03 B.	
48.04 B.	
48.05 A. I. c) 3. II. b) B. I. c) 1. 2. 3. 4. 6. II. b)	
48.06	



Tariff Heading	Description
1	2
<b>48.07</b> A. I. b) II. B. I. c) 1. 2. 3. 4. 6. II. c)	
<b>48.08</b>	
<b>48.10</b>	
<b>48.13</b>	
<b>48.15</b> A. I. II. B. I. a) e) II.	
<b>48.19</b>	
<b>48.21</b> A. B. VI.	
<b>49.01</b>	
<b>49.02</b>	
<b>49.04</b>	
<b>49.05</b> B.	
<b>49.06</b>	
<b>49.07</b> B. C. I.	
<b>49.08</b>	
<b>49.11</b> A. B. I. c) 2. d) III. b) 3.	

## Part IV

## Article 6(5)

Tariff Heading	Description	Rate of Import Duty (if any)	Rate of Import Duty (if any)
1	2	3	4
02.04 C. I. a)		—	4%
03.01 B. I. a)	Barbel mullet and rock mullet; sea perch and sea dace; sole	6%	6%
03.03 B.I.b)1).aa)11. 22. bb)11. 22.		— 9%	— 9%
IV. a)4.	Clams or cockles (Scrobicularia plana)	18% 6%	18% 6%
b)2.aa	Clams or cockles (Scrobicularia plana)	18%	18%
07.01 A. II. a)	1 January to last day of Feb	£0.0395 per 100kg plus 4% or £0.0590 per 100kg, w.i.g.	£0.0395 per 100kg plus 4% or £0.0590 per 100kg, w.i.g.
M. I. b)	1 January to last day of Feb	3.2%, plus 1.1% or 0.20UA per 100kg w.i.g.; or 6.4% w.i.g.	3.2%, plus 1.1% or 0.20UA per 100kg w.i.g.; or 6.4% w.i.g.
S.		8%	8%
07.04 B. I. II.		4.8% £1.5792 per cwt plus 3% or £1.6800 per cwt w.i.g.	4.8% £1.5792 per cwt plus 3% or £1.6800 per cwt w.i.g.
III.		3.2%	10.5%
IV.		3%	3.2%
V. a)		15%	15%
b)		11.6%	11.6%
VI. a)		15%	15%
b)		10.5%	10.5%
07.05 A. I. a)		£0.2250 per cwt or 6%, w.i.g.	£0.2250 per cwt or 6%, w.i.g.
b)1.		3%	3%
2.		6%	6%
c)		2.4%	2.4%
d)		3%	3%
II.		3%	3%
III.		3%	3%
B. I. a)		9%	9%
b)		£0.2250 per cwt or 6%, w.i.g.	£0.2250 per cwt or 6%, w.i.g.
c)1.		3%	3%
2.		6%	6%

Tariff Heading	Description	Rate of Import Duty (if any)	Rate of Import Duty (if any)
1	2	3	4
08.03 A. B.		0.9% £0.1680 per cwt plus 1.4% or £0.2400 per cwt, w.i.g.	1.4% £0.1680 per cwt plus 1.4% or £0.2400 per cwt, w.i.g.
08.04 A. I. a.) aa)	1 January to 31 January	16%	16%
bb)	1 February to 31 March	£0.2800 per cwt plus 1.8% or £0.5600 per cwt, w.i.g.	£0.2800 per cwt plus 1.8% or £0.5600 per cwt, w.i.g.
08.05 B. E. G. II.	Pignolia nuts	1.6% 0.3% 0.8%	8% 0.3% 8%
08.08 A. II.	1 October to last day of February	10%	10%
12.07 A. B. C.		0.6% 0.4% 0.6%	1.2% 0.8% 1.2%
12.08 A. B. II.		4.6% 4.6%	4.6% 4.6%
13.03 B. I. a) II. a)		3.3% 1.9%	3.3% 1.9%
15.04 A.		1.2%	2.4%
16.03 A. II. B. II. C. II.		— — —	— 2.8% 8%
16.04 A. B. C. I. II. a) b) D. E. F. G. I. I. a) b)		8.4% 3.6% 4.2% 5.6% 5.6% 6% 6.7% 7% 4.2% 5.6% 5.6%	12% 5.2% 6% 8% 8% 10% 9.6% 10% 6% 8% 8%
16.05 A. B.		3.2% 4%	6.4% 8%
20.02 C. II. a) 1. 2. b) F. II.		2.5% 6.5% 10.5% 2%	3.6% 6.5% 10.5% 4%
23.01 A. B.		— —	— 0.8%
23.07 A. I.		—	2.4%
54.01		—	—
57.01		—	—

## Part V

## Article 6(6)

Tariff Heading	Description	Rate of Import Duty (if any)
1	2	3
<b>03.01</b> B.II.b) 1 to 7 (inclusive)	All goods of these subheadings ... ..	—
<b>16.04</b> C.I.	Fillets, raw, coated with batter or breadcrumbs, frozen	—
G.I.	Fillets, raw, coated with batter or breadcrumbs, frozen	—
	Sprats ( <i>Sprattus sprattus</i> ) in hermetically sealed cans	3%
<b>16.05</b> A.	All goods of this subheading in hermetically sealed cans	—

## SCHEDULE 4.

**Part I**

## COUNTRIES REFERRED TO IN ARTICLE 7(a) OF THE ORDER

Associated States in the Caribbean:	Guyana
Antigua, Dominica, Grenada, St. Lucia,	Jamaica
St. Vincent, St. Kitts-Nevis-Anguilla	Kenya
The Bahamas	Lesotho
Barbados	Malawi
Bermuda	Mauritius
Botswana	Montserrat
British Antarctic Territory	Nigeria
British Honduras	Papua—New Guinea
British Indian Ocean Territory	Pitcairn
British Solomon Islands	The Seychelles
British Virgin Islands	Sierra Leone
Brunei	St. Helena and Dependencies
Cayman Islands	Swaziland
Central and Southern Line Islands	Tanzania
Falkland Islands and Dependencies	Tonga
Fiji	Trinidad and Tobago
The Gambia	Turks and Caicos Islands
Ghana	Uganda
Gilbert and Ellice Islands	Western Samoa
	Zambia

**Part II**

## COUNTRIES REFERRED TO IN ARTICLE 8 OF THE ORDER

French Territories of the Afars and Issas	Republic of Mali
Anglo-French Condominium of the New Hebrides	Islamic Republic of Mauritania
Republic of Burundi	Mauritius
Federal Republic of the Cameroon	Netherlands Antilles
Central African Republic	New Caledonia and Dependencies
Republic of Chad	Republic of Niger
Comoro Archipelago	Republic of Rwanda
Peoples Republic of the Congo (Brazzaville)	St. Pierre and Miquelon
Republic of Dahomey	Republic of Senegal
French Settlements in Oceania, Southern and	Somali Democratic Republic
Antarctic Territories	Surinam
Gabonese Republic	Tanzania
Republic of the Ivory Coast	Republic of Togo
Kenya	Uganda
Malagasy Republic	Republic of the Upper Volta
	Wallis and Futuna Islands
	Zaire

## SCHEDULE 5

## ORDERS REVOKED

ORDER	REFERENCE
The Import Duties (General)(No. 7) Order 1971	S.I.1971/1971 (1971 III , p.5330)
The Import Duties (General)(No. 8) Order 1971	S.I.1971/1891 (1971 III , p.5140)
The Import Duties (General)(No. 9) Order 1971	S.I. 1971/2021 (1971 III , p.5793)
The Import Duties (General)(No. 11) Order 1971	S.I.1971/2043 (1971 III , p.5851)
The Import Duties (General)(No. 2) Order 1972	S.I.1972/1021 (1972 II , p.3119)
The Import Duties (General)(No. 4) Order 1972	S.I.1972/1909 (1972 III , p.5549)
The Import Duties (General)(No. 1) Order 1973	S.I.1973/144 (1973 I , p.570)
The Import Duties (General)(No. 2) Order 1973	S.I.1973/393 (1973 I , p.1345)
The Import Duties (General)(No. 3) Order 1973	S.I. 1973/648 (1973 I , p.2015)
The Import Duties (European Communities) (Reductions and Exemptions) Order 1973	S.I.1973/651 (1973 I , p.2065)
The Import Duties (General)(No. 4) Order 1973	S.I.1973/973 (1973 II , p.2990)
The Import Duties (European Free Trade Association Countries)(Reductions and Exemptions)(No. 2) Order 1973	S.I.1973/1034 (1973 II , p.3123)
The Import Duties (General)(No. 5) Order 1973	S.I.1973/1166 (1973 II , p.3540)
The Import Duties (General)(No. 6) Order 1973	S.I.1973/1344 (1973 II , p.4126)
The Import Duties (General)(No. 7) Order 1973	S.I.1973/1616 (1973 III , p. 5051)

## EXPLANATORY NOTE

(This Note is not part of the Order.)

This Order, which comes into operation on 1 January 1974 replaces with amendments the Import Duties (General) (No. 7) Order 1971 (and the Orders amending it listed in Schedule 5), which sets out the UK Customs Tariff and the protective import duties chargeable in accordance with it.

Schedule 1 completes a process begun by the Import Duties (General) (No. 4) Order 1972 and continued in subsequent Orders in amending the manner in which most of the headings in Chapters 25-99 of the Customs Tariff are sub-divided.

Article 3 of the Order provides in the case of the full rates of import duty (those pre-fixed by "F"—or unprefix— in column 3 of Schedules 1 and 2) for the moves which have to be made on 1 January 1974 towards the duties in the Commons Customs Tariff (CCT) of the European Economic Community and the unified tariff of the European Coal & Steel Community (ECSC). In general, these moves reduce the difference between the full rate of duty applied in the United Kingdom at 1 January 1972 ("the basic duty") and the duty in the CCT and the ECSC unified tariff by 40%, the principal exceptions are:

- (a) for horticultural products the difference is reduced by 20%;
- (b) for EURATOM products listed in Annex III to the Treaty of Accession the CCT duties are applicable in full from 1 January 1974
- (c) for goods on which the "basic duties" do not differ by more than 15% in either direction from the duties in the CCT or the ECSC unified tariff these latter duties are applicable from 1 January 1974.

Article 4 of the Order continues the process begun by the Import Duties (European Communities) (Reductions and Exemptions) Order 1973 in providing a second 20% reduction of the "basic duties" on goods entitled to benefit from the eventual abolition of customs duties in trade between the United Kingdom and other Member States of the European Communities. It also provides the first 20% reduction on such goods in the horticultural sector and abolishes import duties in intra-Community trade in the EURATOM products referred to above. (The intra-Community rates are those prefixed by "M" in column 4 of Schedule 1.)

Article 5 of the Order provides for the maintenance of pre-accession duty-free treatment or preferential rates of duty for goods of the Republic of Ireland, the Channel Islands and Denmark. (In the case of goods of Denmark the rates in question are those prefixed by "D" in Schedule 1 and Part 1 of Schedule 3.)

Article 6 of the Order provides for goods of the EFTA countries which are included in the Agreements between those countries and the Communities to remain duty-free if they are entitled to such treatment under the terms of the Agreements. It also prescribes preferential rates of duty for goods which are not entitled to duty-free treatment under the Agreements or which do not satisfy origin conditions necessary for entitlement to such treatment. And it prescribes preferential rates equal to 40% of the duties shown in the CCT for goods which are excluded from the Agreements, but were formerly duty free as goods of EFTA Convention Area origin. (The rates described in this paragraph are those prefixed by "E" in Schedules 1 and 2 and the rates in Schedule 3.) The Agreements with Austria, Iceland, Portugal, Sweden, Switzerland and Norway are annexed respectively to Regulations (EEC) Nos. 2836/72 (O.J. No L300, p. 1), 2842/72 (O.J. No L301, p. 1), 2844/72 (O.J. No L301, p. 167), 2838/72 (O.J. No L300, p. 96), 2840/72 (O.J. No L300, p. 188), 1691/73 (O.J. No L171, p. 1), the Agreement with Finland has yet to be published in the Official Journal.

Article 7 of the Order provides in the case of goods qualifying for Commonwealth preference:

- (a) for the moves which have to be made towards the duties in the CCT and the ECSC unified tariff at 1 January 1974; in general these moves reduce by 40% the difference between the Commonwealth Preference Area rate applied in the United Kingdom at 1 January 1972 and the duty in the CCT and the ECSC unified tariff, the principal exceptions being that for horticultural products the difference is reduced by 20% and for the EURATOM products, referred to in (b) of the third paragraph above, the CCT duties are applicable in full; (the Commonwealth Preference Area rates are those prefixed by "C1"—or unprefix—in column 5 of Schedule 1 and in column 3 of Schedule 2); and that
- (b) for goods of the area formed by the countries listed in Part 1 of Schedule 4, the Commonwealth Preference Area rate applied before accession continues in force if lower than the rate chargeable under (a) above. (The rates applicable to goods of the area formed by those countries are prefixed by "C2"—or unprefix—in column 5 of Schedule 1; where the rates and the symbol "C2" are in square brackets in column 5 of Schedule 1, the information is provided solely for the purpose of determining the duty charge on goods falling within tariff heading 63.01.)

Article 8 of the Order provides that in the case of goods of certain countries and territories associated with the European Economic Community (listed in Part II of Schedule 4) the full rate applied before Accession (prefixed by "S" in Schedules 1 and 2) shall continue in force if lower than the full rate ("F") chargeable under this Order;

The Order also provides (Article 9) for the conversion of sums expressed in units of account (UA) into pounds sterling where goods are classified or import duties are expressed by reference to UA.

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