SCHEDULE

PART 2

"SCHEDULE 3A

Regulation 21

Luxury goods

PART 1

Interpretation

1.—(1) Paragraph 1 of Schedule 3 applies for the purposes of interpreting Part 2.

(2) In Part 2, "sales price" means the sales price of the item or quantity specified excluding value added taxes.

(3) For the purposes of this Schedule, where a sales price is specified per item, "item" is to be construed as the unit usually packaged for retail sale (where applicable), whether a singular good or a number of goods if packaged to be sold together.

PART 2

Luxury items

2. Horses, meaning any thing which falls within the commodity codes set out in the following table, provided that the sales price exceeds £250 per animal—

Commodity code	Description
0101 21 00	Pure-bred breeding animals
0101 29 90	Other

3. Caviar and caviar substitutes, meaning any thing which falls within the commodity codes set out in the following table, provided that the sales price exceeds £250 per 1.5kg, or equivalent per item—

Commodity code	Description
1604 31 00	Caviar
1604 32 00	Caviar substitutes

4. Truffles and preparations thereof falling within the commodity codes set out in the following table, provided that the sales price exceeds £250 per 1.5kg, or equivalent per item—

Commodity code	Description
0709 56 00	Truffles
0710 80 69	Other

Commodity code	Description
0711 59 00	Other
0712 39 00	Other
2001 90 97	Other
2003 90 10	Truffles
2103 90 90	Other
2104 10 00	Soups and broths and preparations therefor
2104 20 00	Homogenised composite food preparations
2106 00 00	Food preparations not elsewhere specified or included

5. Wines (including sparkling wines), beers, spirits and spirituous beverages, meaning any thing which falls within the commodity codes set out in the following table, provided that the sales price per item exceeds $\pounds 250$ —

Commodity code	Description
2203 00 00	Beer made from malt
2204 10 11	Champagne
2204 10 91	Asti spumante
2204 10 93	Other
2204 10 94	With a protected geographical indication (PGI)
2204 10 96	Other varietal wines
2204 10 98	Other
2204 21 00	In containers holding 2 litres or less
2204 29 00	Other
2205 00 00	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances
2206 00 00	Other fermented beverages (for example, cider, perry, mead, saké); mixtures of fermented beverages and mixtures of fermented beverages with non-alcoholic beverages, not elsewhere specified or included
2207 10 00	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher
2208 00 00	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages

6. Cigars or cigarillos falling within the commodity codes set out in the table below, provided that the sales price per item exceeds ± 10 —

Commodity code	Description
2402 10 00	Cigars, cheroots and cigarillos, containing tobacco
2402 90 00	Other

7. Perfumes, toilet waters and cosmetics, including beauty and make-up products, meaning any thing which falls within the following commodity codes, provided that the sales price exceeds the price corresponding to that code set out in the third column of the table—

Commodity code	Description	Sales price
3303	Perfumes and toilet waters	£250 per 6.25 litres
3304 00 00	Beauty or make-up preparations and preparations for the care of the skin (other than medicaments), including sunscreen or suntan preparations; manicure or pedicure preparations	f250 per item or 6.25 litres if
3305 00 00	Preparations for use on the hair	£250 per item or 6.25 litres if liquid
3307 00 00	Pre-shave, shaving or aftershave preparations, personal deodorants, bath preparations, depilatories and other perfumery, cosmetic or toilet preparations, not elsewhere specified or included; prepared room deodorisers, whether or not perfumed or having disinfectant properties	£250 per item or 6.25 litres if liquid
6704 00 00	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included	£250 per item

^{8.} Leather, saddlery, travel goods, handbags or similar articles, meaning any thing which falls within the commodity codes set out in the following table, provided that the sales price per item exceeds $\pounds 250$ —

Commodity code	Description
4201 00 00	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle-cloths, saddlebags, dog coats and the like), of any material
4202 00 00	Trunks, suitcases, vanity cases, executive-cases, briefcases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, insulated food or beverages bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper
4205 00 90	Other
9605 00 00	Travel sets for personal toilet, sewing or shoe or clothes cleaning

9. Garments, clothing, accessories or shoes, meaning any thing which falls within the following commodity codes or chapters, provided that the sales price per item exceeds $\pounds 250$ —

Commodity code	Description
4203 00 00	Articles of apparel and clothing accessories, of leather or of composition leather
4303 00 00	Articles of apparel, clothing accessories and other articles of furskin
6101 00 00	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6103
6102 00 00	Women's or girls' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, knitted or crocheted, other than those of heading 6104
6103 00 00	Men's or boys suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
6104 00 00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted
6105 00 00	Men's or boys' shirts, knitted or crocheted
6106 00 00	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted
6107 00 00	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted
6108 00 00	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles, knitted or crocheted
6109 00 00	T-shirts, singlets and other vests, knitted or crocheted
6110 00 00	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted
6111 00 00	Babies' garments and clothing accessories, knitted or crocheted
6112 11 00	Of cotton
6112 12 00	Of synthetic fibres
6112 19 00	Of other textile materials
6112 20 00	Ski suits
6112 31 00	Of synthetic fibres
6112 39 00	Of other textile materials
6112 41 00	Of synthetic fibres
6112 49 00	Of other textile materials
6113 00 10	Of knitted or crocheted fabrics of heading 5906
6113 00 90	Other
6114 00 00	Other garments, knitted or crocheted

Commodity code	Description
6115 00 00	Pantyhose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted
6116 00 00	Gloves, mittens and mitts, knitted or crocheted
6117 00 00	Other made-up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories
6201 00 00	Men's or boys' overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 6203
6202 00 00	Women's or girls overcoats, car coats, capes, cloaks, anoraks (including ski jackets), windcheaters, wind-jackets and similar articles, other than those of heading 6204
6203 00 00	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
6204 00 00	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear)
6205 00 00	Men's or boys' shirts
6206 00 00	Women's or girls' blouses, shirts and shirt-blouses
6207 00 00	Men's or boys singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles
6208 00 00	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, négligés, bathrobes, dressing gowns and similar articles
6209 00 00	Babies' garments and clothing accessories
6210 10 00	Of fabrics of heading 5602 or 5603
6210 20 00	Other garments, of the type described in subheadings 6201 11 to 6201 19
6210 30 00	Other garments, of the type described in subheadings 6202 11 to 6202 19
6210 40 00	Other men's or boys' garments
6210 50 00	Other women's or girls' garments
6211 11 00	Men's or boys'
6211 12 00	Women's or girls'
6211 20 00	Ski suits
6211 32 00	Of cotton
6211 33 00	Of man-made fibres
6211 39 00	Of other textile materials
6211 42 00	Of cotton
6211 43 00	Of man-made fibres

Commodity code	Description
6211 49 00	Of other textile materials
6212 00 00	Brassières, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted
6213 00 00	Handkerchiefs
6214 00 00	Shawls, scarves, mufflers, mantillas, veils and the like
6215 00 00	Ties, bow ties and cravats
6216 00 00	Gloves, mittens and mitts
6217 00 00	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212
6401 00 00	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes
6402 20 00	Footwear with upper straps or thongs assembled to the sole by means of plugs
6402 91 00	Covering the ankle
6402 99 00	Other
6403 19 00	Other
6403 20 00	Footwear with outer soles of leather, and uppers which consist of leather straps across the instep and around the big toe
6403 40 00	Other footwear, incorporating a protective metal toecap
6403 51 00	Covering the ankle
6403 59 00	Other
6403 91 00	Covering the ankle
6403 99 00	Other
6404 19 10	Slippers and other indoor footwear
6404 20 00	Footwear with outer soles of leather or composition leather
6405 00 00	Other footwear
6504 00 00	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed
6505 00 10	Of fur felt or of felt of wool and fur, made from the hat bodies, hoods or plateaux of heading 6501 00 00
6505 00 30	Peaked caps
6505 00 90	Other
6506 99 00	Of other materials
6601 91 00	Having a telescopic shaft
6601 99 00	Other

Commodity code	Description
6602 00 00	Walking sticks, seat-sticks, whips, riding-crops and the like
9619 00 81	Napkins and napkin liners for babies

10. Carpets, rugs and tapestries, hand-made or not, meaning any thing which falls within the commodity codes set out in the following table, provided that the sales price per item exceeds ± 250 —

Commodity code	Description
5701 00 00	Carpets and other textile floor coverings, knotted, whether or not made up
5702 10 00	'Kelem', 'Schumacks', 'Karamanie' and similar hand-woven rugs
5702 20 00	Floor coverings of coconut fibres (coir)
5702 31 80	Other
5702 32 00	Of man-made textile materials
5702 39 00	Of other textile materials
5702 41 90	Other
5702 42 00	Of man-made textile materials
5702 50 00	Other, not of pile construction, not made up
5702 91 00	Of wool or fine animal hair
5702 92 00	Of man-made textile materials
5702 99 00	Of other textile materials
5703 00 00	Carpets and other textile floor coverings, tufted, whether or not made up
5704 00 00	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up
5705 00 00	Other carpets and other textile floor coverings, whether or not made up
5805 00 00	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up

11. Pearls, precious and semi-precious stones, articles of pearls, jewellery, gold- or silversmith articles falling within the commodity codes set out in the following table—

Commodity code	Description
7101 00 00	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport
7102 00 00	Diamonds, whether or not worked, but not mounted or set, excluding for industrial use
7103 00 00	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport

Commodity code	Description
7104 91 00	Diamonds, excluding for industrial use
7105 00 00	Dust and powder of natural or synthetic precious or semi-precious stones
7106 00 00	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form
7107 00 00	Base metals clad with silver, not further worked than semi-manufactured
7108 00 00	Gold (including gold plated with platinum), unwrought or in semi- manufactured forms, or in powder form
7109 00 00	Base metals or silver, clad with gold, not further worked than semi- manufactured
7110 11 00	Unwrought or in powder form
7110 19 00	Other
7110 21 00	Unwrought or in powder form
7110 29 00	Other
7110 31 00	Unwrought or in powder form
7110 39 00	Other
7110 41 00	Unwrought or in powder form
7110 49 00	Other
7111 00 00	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured
7113 00 00	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal
7114 00 00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
7115 00 00	Other articles of precious metal or of metal clad with precious metal
7116 00 00	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)

12. Coins and banknotes, meaning any thing which falls within the commodity codes set out in the following table, provided that such items are not legal tender, —

Commodity code	Description
4907 00 30	Banknotes
7118 10 00	Coin (other than gold coin), not being legal tender
7118 90 00	Other

13. Any item of cutlery, bladed or edged instruments and tools falling within the commodity codes set out in the following table, provided such items are comprised of precious metal or plated or clad with precious metal —

Commodity code	Description
7114 00 00	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal
7115 00 00	Other articles of precious metal or of metal clad with precious metal
8214 00 00	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paperknives); manicure or pedicure sets and instruments (including nail files)
8215 00 00	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware
9307 00 00	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths therefor

14. Tableware of porcelain, china, stoneware or earthenware or fine pottery falling within within the commodity codes set out in the following table, provided that the sales price per item exceeds $\pounds 250$ —

Commodity code	Description
6911 00 00	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china
6912 00 23	Stoneware
6912 00 25	Earthenware or fine pottery
6912 00 83	Stoneware
6912 00 85	Earthenware or fine pottery
6914 10 00	Of porcelain or china
6914 90 00	Other

15. Items of lead crystal falling within the commodity codes set out in the following table, provided that the sales price per item exceeds $\pounds 250$ —

Commodity code	Description
7009 91 00	Unframed
7009 92 00	Framed
7010 00 00	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass
7013 22 00	Of lead crystal
7013 33 00	Of lead crystal
7013 41 00	Of lead crystal
7013 91 00	Of lead crystal
7018 10 00	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares
7018 90 00	Other

Commodity code	Description
7020 00 80	Other
9405 50 00	Non-electrical lamps and lighting fittings
9405 91 00	Of glass

16. Electronic items for domestic use, meaning any thing which falls within the commodity codes set out in the following table, provided that the sales price per item exceeds $\pounds 630$ —

Commodity code	Description
8414 51	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output not exceeding 125 watts
8414 59 00	Other
8414 60 00	Hoods having a maximum horizontal side not exceeding 120 cm
8415 10 00	Window or wall types, self-contained or 'split-system'
8418 10 00	Combined refrigerator-freezers, fitted with separate external doors
8418 21 00	Compression-type
8418 29 00	Other
8418 30 00	Freezers of the chest type, not exceeding 800 litres capacity
8418 40 00	Freezers of the upright type, not exceeding 900 litres capacity
8419 81 00	For making hot drinks or for cooking or heating food
8422 11 00	Of the household type
8423 10 00	Personal weighing machines, including baby scales; household scales
8443 12 00	Offset printing machinery, sheet fed, office type (using sheets with one side not exceeding 22 cm and the other side not exceeding 36 cm in the unfolded state)
8443 31 00	Machines which perform two or more of the functions of printing, copying or facsimile transmission, capable of connecting to an automatic data-processing machine or to a network
8443 32 00	Other, capable of connecting to an automatic data-processing machine or to a network
8443 39 00	Other
8450 11 00	Fully-automatic machines
8450 12 00	Other machines, with built-in centrifugal drier
8450 19 00	Other
8451 21 00	Each of a dry linen capacity not exceeding 10 kg
8452 10 00	Sewing machines of the household type
8470 10 00	Electronic calculators capable of operation without an external source of electric power and pocket-size data-recording, reproducing and displaying machines with calculating functions
8470 21 00	Incorporating a printing device

Commodity code	Description
8470 29 00	Other
8470 30 00	Other calculating machines
8471 00 00	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
8472 90 80	Other
8479 60 00	Evaporative air coolers
8508 11 00	Of a power not exceeding 1,500 watts and having a dust bag or other receptacle capacity not exceeding 20 litres
8508 19 00	Other
8508 60 00	Other vacuum cleaners
8509 80 00	Other appliances
8516 31 00	Hairdryers
8516 50 00	Microwave ovens
8516 60 10	Cookers (incorporating at least an oven and a hob)
8516 71 00	Coffee or tea makers
8516 72 00	Toasters
8516 79 00	Other
8517 11 00	Line telephone sets with cordless handsets
8517 13 00	Smartphones
8517 18 00	Other
8517 61 00	Base stations
8517 62 00	Machines for the reception, conversion and transmission or regeneration of voice, images or other data, including switching and routing apparatus
8517 69 00	Other
8526 91 00	Radio navigational aid apparatus
8529 10 65	Inside aerials for radio or television broadcast receivers, including built-in types
8529 10 69	Other
8531 10 00	Burglar or fire alarms and similar apparatus
8543 70 10	Electrical machines with translation or dictionary functions
8543 70 30	Aerial amplifiers
8543 70 50	Sunbeds, sunlamps and similar suntanning equipment
8543 70 90	Other

Commodity code	Description
9504 50 00	Video game consoles and machines, other than those of subheading 9504 30
9504 90 80	Other

17. Electrical/electronic or optical apparatus for recording and reproducing sound and images, meaning any thing which falls within the commodity codes set out in the following table, provided that the sales price per item exceeds \pounds 840—

Commodity code	Description
8519 00 00	Sound recording or sound reproducing apparatus
8521 00 00	Video recording or reproducing apparatus, whether or not incorporating a video tuner
8527 00 00	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock
8528 71 00	Not designed to incorporate a video display or screen
8528 72 00	Other, colour
9006 00 00	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading 8539
9007 00 00	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus

18. Vehicles, except ambulances, for the transport of persons on earth, air or sea, teleferics, chairlifts, ski-draglines, traction mechanisms for funiculars and motorbikes, as well as their accessories and spare parts, meaning any thing which falls within the commodity codes set out in the following table, provided that the sales price exceeds—

- (a) £42,000 per vehicle,
- (b) £4,200 per teleferic, chairlift, ski-dragline, traction mechanism for funiculars or motorbike, or
- (c) £420 per accessory or spare part,

as applicable-

Commodity code	Description	
4011 10 00	Of a kind used on motor cars (including station wagons and racing cars)	
4011 20 00	Of a kind used on buses or lorries	
4011 30 00	Of a kind used on aircraft	
4011 40 00	Of a kind used on motorcycles	
4011 90 00	Other	
7009 10 00	Rear-view mirrors for vehicles	
8407 00 00	Spark-ignition reciprocating or rotary internal combustion piston engines	

Commodity code	Description	
8408 00 00	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	
8409 00 00	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	
8411 00 00	Turbojets, turbopropellers and other gas turbines	
8428 60 00	Teleferics, chairlifts, ski-draglines, traction mechanisms for funiculars	
8431 39 00	Parts and acccessories of teleferics, chairlifts, ski-draglines, traction mechanisms for funiculars	
8483 00 00	Transmission shafts (including cam shafts and crank shafts) and cranks; bearing housings and plain shaft bearings; gears and gearing; ball or roller screws; gear boxes and other speed changers, including torque converters; flywheels and pulleys, including pulley blocks; clutches and shaft couplings (including universal joints)	
8511 00 00	Electrical ignition or starting equipment of a kind used for spark-ignition or compression-ignition internal combustion engines (for example, ignition magnetos, magneto-dynamos, ignition coils, sparking plugs and glow plugs, starter motors); generators (for example, dynamos, alternators) and cut-outs of a kind used in conjunction with such engines	
8512 20 00	Other lighting or visual signalling equipment	
8512 30 10	Burglar alarms of a kind used for motor vehicles	
8512 30 90	Other	
8512 40 00	Windscreen wipers, defrosters and demisters	
8544 30 00	Ignition wiring sets and other wiring sets of a kind used in vehicles, aircraft or ships	
8603 00 00	Self-propelled railway or tramway coaches, vans and trucks, other than those of heading 8604	
8605 00 00	Railway or tramway passenger coaches, not self-propelled; luggage vans, post office coaches and other special purpose railway or tramway coaches, not self-propelled (excluding those of heading 8604)	
8607 00 00	Parts of railway or tramway locomotives or rolling stock	
8702 00 00	Motor vehicles for the transport of ten or more persons, including the driver	
8703 00 00	Motor cars and other motor vehicles principally designed for the transport of persons (other than those of heading 8702), including station wagons and racing cars, including snowmobiles	
8706 00 00	Chassis fitted with engines, for the motor vehicles of headings 8701 to 8705	
8707 00 00	Bodies (including cabs), for the motor vehicles of headings 8701 to 8705	
8708 00 00	Parts and accessories of the motor vehicles of headings 8701 to 8705	

Commodity code	Description
8711 00 00	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars
8712 00 00	Bicycles and other cycles (including delivery tricycles), not motorised
8714 00 00	Parts and accessories of vehicles of headings 8711 to 8713
8716 10 00	Trailers and semi-trailers of the caravan type, for housing or camping
8716 40 00	Other trailers and semi-trailers
8716 90 00	Parts
8901 10 00	Cruise ships, excursion boats and similar vessels principally designed for the transport of persons; ferry-boats of all kinds
8901 90 00	Other vessels for the transport of goods and other vessels for the transport of both persons and goods
8903 00 00	Yachts and other vessels for pleasure or sports; rowing boats and canoes

19. Clocks and watches and their parts, meaning any thing which falls within the commodity codes set out in the following table, provided that the sales price per item exceeds $\pounds 250$ —

Commodity code	Description	
9101 00 00	Wristwatches, pocket-watches and other watches, including stopwatches, with case of precious metal or of metal clad with precious metal	
9102 00 00	Wristwatches, pocket-watches and other watches, including stopwatches, other than those of heading 9101	
9103 00 00	Clocks with watch movements, excluding clocks of heading 9104	
9104 00 00	Instrument panel clocks and clocks of a similar type for vehicles, aircraft, spacecraft or vessels	
9105 00 00	Other clocks	
9108 00 00	Watch movements, complete and assembled	
9109 00 00	Clock movements, complete and assembled	
9110 00 00	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	
9111 00 00	Watch cases and parts thereof	
9112 00 00	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	
9113 00 00	Watch straps, watch bands and watch bracelets, and parts thereof	
9114 00 00	Other clock or watch parts	

20. Musical instruments, meaning any thing which falls within the commodity codes set out in the following table, provided that the sales price per item exceeds ± 1260 —

Commodity code	Description
9201 00 00	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments
9202 00 00	Other string musical instruments (for example, guitars, violins, harps)
9205 00 00	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs
9206 00 00	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas)
9207 00 00	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions)

21. Works of art, collectors' pieces and antiques, meaning any thing which falls within chapter 97.

22. Articles and equipment for sports, including skiing, golf, diving and water sports, meaning any thing which falls within the commodity codes set out in the following table, provided that the sales price per item exceeds $\pounds 250$ —

Commodity code	Description
4015 19 00	Other
4015 90 00	Other
6210 40 00	Other men's or boys' garments
6210 50 00	Other women's or girls' garments
6211 11 00	Men's or boys'
6211 12 00	Women's or girls'
6211 20 00	Ski suits
6216 00 00	Gloves, mittens and mitts
6402 12 00	Ski-boots, cross-country ski footwear and snowboard boots
6402 19 00	Other
6403 12 00	Ski-boots, cross-country ski footwear and snowboard boots
6403 19 00	Other
6404 11 00	Sports footwear; tennis shoes, basketball shoes, gym shoes, training shoes and the like
6404 19 90	Other
9004 90 00	Other
9020 00 00	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters
9506 11 00	Skis
9506 12 00	Ski-fastenings (ski-bindings)
9506 19 00	Other

Commodity code	Description
9506 21 00	Sailboards
9506 29 00	Other
9506 31 00	Clubs, complete
9506 32 00	Golf balls
9506 39 00	Other
9506 40 00	Articles and equipment for table tennis
9506 51 00	Lawn-tennis rackets, whether or not strung
9506 59 00	Other
9506 61 00	Lawn-tennis balls
9506 69 10	Cricket and polo balls
9506 69 90	Other
9506 70	Ice skates and roller skates, including skating boots with skates attached
9506 91	Articles and equipment for general physical exercise, gymnastics or athletics
9506 99 10	Cricket and polo equipment, other than balls
9506 99 90	Other
9507 00 00	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading 9208 or 9705) and similar hunting or shooting requisites

23. Articles and equipment for billiards, automatic bowling, casino games and games operated by coins, banknotes, bank cards, tokens or by any other means of payment, video games consoles and amusement machines, meaning any thing which falls within the commodity codes set out in the following table, provided that the sales price per item exceeds $\pounds 250$ —

Commodity code	Description
9504 20 00	Articles and accessories for billiards of all kinds
9504 30 00	Other games, operated by coins, banknotes, bank cards, tokens or by any other means of payment, other than automatic bowling alley equipment
9504 40 00	Playing cards
9504 30 00	Video game consoles and machines, other than those of subheading 9504 50
9504 90 80	Other

SCHEDULE 3B

Regulation 46C

Iron and steel products

Part 1

Interpretation

1. Paragraph 1 of Schedule 3 applies for the purposes of interpreting Part 2.

PART 2

Specified products

2. Any thing falling within a commodity code mentioned in column 1 of the following table—

Commodity code	Description
7208 10 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7208 25 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7208 26 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7208 27 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7208 36 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7208 37 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7208 38 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7208 39 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7208 40 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7208 52 99	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7208 53 90	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7208 54 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7211 14 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7211 19 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7212 60 00	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7225 19 10	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7225 30 10	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7225 30 30	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7225 30 90	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7225 40 15	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7225 40 90	Non Alloy and Other Alloy Hot Rolled Sheets and Strips

Commodity code	Description
7226 19 10	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7226 91 20	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7226 91 91	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7226 91 99	Non Alloy and Other Alloy Hot Rolled Sheets and Strips
7209 15 00	Non Alloy and Other Alloy Cold Rolled Sheets
7209 16 90	Non Alloy and Other Alloy Cold Rolled Sheets
7209 17 90	Non Alloy and Other Alloy Cold Rolled Sheets
7209 18 91	Non Alloy and Other Alloy Cold Rolled Sheets
7209 25 00	Non Alloy and Other Alloy Cold Rolled Sheets
7209 26 90	Non Alloy and Other Alloy Cold Rolled Sheets
7209 27 90	Non Alloy and Other Alloy Cold Rolled Sheets
7209 28 90	Non Alloy and Other Alloy Cold Rolled Sheets
7209 90 20	Non Alloy and Other Alloy Cold Rolled Sheets
7209 90 80	Non Alloy and Other Alloy Cold Rolled Sheets
7211 23 20	Non Alloy and Other Alloy Cold Rolled Sheets
7211 23 30	Non Alloy and Other Alloy Cold Rolled Sheets
7211 23 80	Non Alloy and Other Alloy Cold Rolled Sheets
7211 29 00	Non Alloy and Other Alloy Cold Rolled Sheets
7211 90 20	Non Alloy and Other Alloy Cold Rolled Sheets
7211 90 80	Non Alloy and Other Alloy Cold Rolled Sheets
7225 50 20	Non Alloy and Other Alloy Cold Rolled Sheets
7225 50 80	Non Alloy and Other Alloy Cold Rolled Sheets
7226 20 00	Non Alloy and Other Alloy Cold Rolled Sheets
7226 92 00	Non Alloy and Other Alloy Cold Rolled Sheets
7209 16 10	Electrical Sheets (other than GOES) ⁽¹⁾
7209 17 10	Electrical Sheets (other than GOES)
7209 18 10	Electrical Sheets (other than GOES)
7209 26 10	Electrical Sheets (other than GOES)
7209 27 10	Electrical Sheets (other than GOES)
7209 28 10	Electrical Sheets (other than GOES)
7225 19 90	Electrical Sheets (other than GOES)
7226 19 80	Electrical Sheets (other than GOES)
7210 41 00 20	Metallic Coated Sheets

Commodity code	Description
7210 41 00 30	Metallic Coated Sheets
7210 49 00 20	Metallic Coated Sheets
7210 49 00 30	Metallic Coated Sheets
7210 61 00 20	Metallic Coated Sheets
7210 61 00 30	Metallic Coated Sheets
7210 69 00 20	Metallic Coated Sheets
7210 69 00 30	Metallic Coated Sheets
7212 30 00 20	Metallic Coated Sheets
7212 30 00 30	Metallic Coated Sheets
7212 50 61 20	Metallic Coated Sheets
7212 50 61 30	Metallic Coated Sheets
7212 50 69 20	Metallic Coated Sheets
7212 50 69 30	Metallic Coated Sheets
7225 92 00 20	Metallic Coated Sheets
7225 92 00 30	Metallic Coated Sheets
7225 99 00 11	Metallic Coated Sheets
7225 99 00 22	Metallic Coated Sheets
7225 99 00 23	Metallic Coated Sheets
7225 99 00 41	Metallic Coated Sheets
7225 99 00 45	Metallic Coated Sheets
7225 99 00 91	Metallic Coated Sheets
7225 99 00 92	Metallic Coated Sheets
7225 99 00 93	Metallic Coated Sheets
7226 99 30 10	Metallic Coated Sheets
7226 99 30 30	Metallic Coated Sheets
7226 99 70 11	Metallic Coated Sheets
7226 99 70 13	Metallic Coated Sheets
7226 99 70 91	Metallic Coated Sheets
7226 99 70 93	Metallic Coated Sheets
7226 99 70 94	Metallic Coated Sheets
7210 20 00	Metallic Coated Sheets
7210 30 00	Metallic Coated Sheets
7210 90 80	Metallic Coated Sheets

Commodity code	Description
7212 20 00	Metallic Coated Sheets
7212 50 20	Metallic Coated Sheets
7212 50 30	Metallic Coated Sheets
7212 50 40	Metallic Coated Sheets
7212 50 90	Metallic Coated Sheets
7225 91 00	Metallic Coated Sheets
7226 99 10	Metallic Coated Sheets
7210 41 00 80	Metallic Coated Sheets
7210 49 00 80	Metallic Coated Sheets
7210 61 00 80	Metallic Coated Sheets
7210 69 00 80	Metallic Coated Sheets
7212 30 00 80	Metallic Coated Sheets
7212 50 61 80	Metallic Coated Sheets
7212 50 69 80	Metallic Coated Sheets
7225 92 00 80	Metallic Coated Sheets
7225 99 00 25	Metallic Coated Sheets
7225 99 00 95	Metallic Coated Sheets
7226 99 30 90	Metallic Coated Sheets
7226 99 70 19	Metallic Coated Sheets
7226 99 70 96	Metallic Coated Sheets
7210 70 80	Organic Coated Sheets
7212 40 80	Organic Coated Sheets
7209 18 99	Tin Mill products
7210 11 00	Tin Mill products
7210 12 20	Tin Mill products
7210 12 80	Tin Mill products
7210 50 00	Tin Mill products
7210 70 10	Tin Mill products
7210 90 40	Tin Mill products
7212 10 10	Tin Mill products
7212 10 90	Tin Mill products
7212 40 20	Tin Mill products
7208 51 20	Non Alloy and Other Alloy Quarto Plates

Commodity code	Description
7208 51 91	Non Alloy and Other Alloy Quarto Plates
7208 51 98	Non Alloy and Other Alloy Quarto Plates
7208 52 91	Non Alloy and Other Alloy Quarto Plates
7208 90 20	Non Alloy and Other Alloy Quarto Plates
7208 90 80	Non Alloy and Other Alloy Quarto Plates
7210 90 30	Non Alloy and Other Alloy Quarto Plates
7225 40 12	Non Alloy and Other Alloy Quarto Plates
7225 40 40	Non Alloy and Other Alloy Quarto Plates
7225 40 60	Non Alloy and Other Alloy Quarto Plates
7219 11 00	Stainless Hot Rolled Sheets and Strips
7219 12 10	Stainless Hot Rolled Sheets and Strips
7219 12 90	Stainless Hot Rolled Sheets and Strips
7219 13 10	Stainless Hot Rolled Sheets and Strips
7219 13 90	Stainless Hot Rolled Sheets and Strips
7219 14 10	Stainless Hot Rolled Sheets and Strips
7219 14 90	Stainless Hot Rolled Sheets and Strips
7219 22 10	Stainless Hot Rolled Sheets and Strips
7219 22 90	Stainless Hot Rolled Sheets and Strips
7219 23 00	Stainless Hot Rolled Sheets and Strips
7219 24 00	Stainless Hot Rolled Sheets and Strips
7220 11 00	Stainless Hot Rolled Sheets and Strips
7220 12 00	Stainless Hot Rolled Sheets and Strips
7219 31 00	Stainless Cold Rolled Sheets and Strips
7219 32 10	Stainless Cold Rolled Sheets and Strips
7219 32 90	Stainless Cold Rolled Sheets and Strips
7219 33 10	Stainless Cold Rolled Sheets and Strips
7219 33 90	Stainless Cold Rolled Sheets and Strips
7219 34 10	Stainless Cold Rolled Sheets and Strips
7219 34 90	Stainless Cold Rolled Sheets and Strips
7219 35 10	Stainless Cold Rolled Sheets and Strips
7219 35 90	Stainless Cold Rolled Sheets and Strips
7219 90 20	Stainless Cold Rolled Sheets and Strips
7219 90 80	Stainless Cold Rolled Sheets and Strips

Commodity code	Description
7220 20 21	Stainless Cold Rolled Sheets and Strips
7220 20 29	Stainless Cold Rolled Sheets and Strips
7220 20 41	Stainless Cold Rolled Sheets and Strips
7220 20 49	Stainless Cold Rolled Sheets and Strips
7220 20 81	Stainless Cold Rolled Sheets and Strips
7220 20 89	Stainless Cold Rolled Sheets and Strips
7220 90 20	Stainless Cold Rolled Sheets and Strips
7220 90 80	Stainless Cold Rolled Sheets and Strips
7219 21 10	Stainless Hot Rolled Quarto Plates
7219 21 90	Stainless Hot Rolled Quarto Plates
7214 30 00	Non Alloy and Other Alloy Merchant Bars and Light Sections
7214 91 10	Non Alloy and Other Alloy Merchant Bars and Light Sections
7214 91 90	Non Alloy and Other Alloy Merchant Bars and Light Sections
7214 99 31	Non Alloy and Other Alloy Merchant Bars and Light Sections
7214 99 39	Non Alloy and Other Alloy Merchant Bars and Light Sections
7214 99 50	Non Alloy and Other Alloy Merchant Bars and Light Sections
7214 99 71	Non Alloy and Other Alloy Merchant Bars and Light Sections
7214 99 79	Non Alloy and Other Alloy Merchant Bars and Light Sections
7214 99 95	Non Alloy and Other Alloy Merchant Bars and Light Sections
7215 90 00	Non Alloy and Other Alloy Merchant Bars and Light Sections
7216 10 00	Non Alloy and Other Alloy Merchant Bars and Light Sections
7216 21 00	Non Alloy and Other Alloy Merchant Bars and Light Sections
7216 22 00	Non Alloy and Other Alloy Merchant Bars and Light Sections
7216 40 10	Non Alloy and Other Alloy Merchant Bars and Light Sections
7216 40 90	Non Alloy and Other Alloy Merchant Bars and Light Sections
7216 50 10	Non Alloy and Other Alloy Merchant Bars and Light Sections
7216 50 91	Non Alloy and Other Alloy Merchant Bars and Light Sections
7216 50 99	Non Alloy and Other Alloy Merchant Bars and Light Sections
7216 99 00	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 10 20	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 20 10	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 20 91	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 30 20	Non Alloy and Other Alloy Merchant Bars and Light Sections
(1) GOES means Grain Or	riented Electrical Steel

<u> </u>	
Commodity code	Description
7228 30 41	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 30 49	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 30 61	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 30 69	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 30 70	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 30 89	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 60 20	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 60 80	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 70 10	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 70 90	Non Alloy and Other Alloy Merchant Bars and Light Sections
7228 80 00	Non Alloy and Other Alloy Merchant Bars and Light Sections
7214 20 00	Rebars
7214 99 10	Rebars
7222 11 11	Stainless Bars and Light Sections
7222 11 19	Stainless Bars and Light Sections
7222 11 81	Stainless Bars and Light Sections
7222 11 89	Stainless Bars and Light Sections
7222 19 10	Stainless Bars and Light Sections
7222 19 90	Stainless Bars and Light Sections
7222 20 11	Stainless Bars and Light Sections
7222 20 19	Stainless Bars and Light Sections
7222 20 21	Stainless Bars and Light Sections
7222 20 29	Stainless Bars and Light Sections
7222 20 31	Stainless Bars and Light Sections
7222 20 39	Stainless Bars and Light Sections
7222 20 81	Stainless Bars and Light Sections
7222 20 89	Stainless Bars and Light Sections
7222 30 51	Stainless Bars and Light Sections
7222 30 91	Stainless Bars and Light Sections
7222 30 97	Stainless Bars and Light Sections
7222 40 10	Stainless Bars and Light Sections
7222 40 50	Stainless Bars and Light Sections
7222 40 90	Stainless Bars and Light Sections

Commodity code	Description
7221 00 10	Stainless Wire Rod
7221 00 90	Stainless Wire Rod
7213 10 00	Non Alloy and Other Alloy Wire Rod
7213 20 00	Non Alloy and Other Alloy Wire Rod
7213 91 10	Non Alloy and Other Alloy Wire Rod
7213 91 20	Non Alloy and Other Alloy Wire Rod
7213 91 41	Non Alloy and Other Alloy Wire Rod
7213 91 49	Non Alloy and Other Alloy Wire Rod
7213 91 70	Non Alloy and Other Alloy Wire Rod
7213 91 90	Non Alloy and Other Alloy Wire Rod
7213 99 10	Non Alloy and Other Alloy Wire Rod
7213 99 90	Non Alloy and Other Alloy Wire Rod
7227 10 00	Non Alloy and Other Alloy Wire Rod
7227 20 00	Non Alloy and Other Alloy Wire Rod
7227 90 10	Non Alloy and Other Alloy Wire Rod
7227 90 50	Non Alloy and Other Alloy Wire Rod
7227 90 95	Non Alloy and Other Alloy Wire Rod
7216 31 10	Angles, Shapes and Sections of Iron or Non Alloy Steel
7216 31 90	Angles, Shapes and Sections of Iron or Non Alloy Steel
7216 32 11	Angles, Shapes and Sections of Iron or Non Alloy Steel
7216 32 19	Angles, Shapes and Sections of Iron or Non Alloy Steel
7216 32 91	Angles, Shapes and Sections of Iron or Non Alloy Steel
7216 32 99	Angles, Shapes and Sections of Iron or Non Alloy Steel
7216 33 10	Angles, Shapes and Sections of Iron or Non Alloy Steel
7216 33 90	Angles, Shapes and Sections of Iron or Non Alloy Steel
7301 10 00	Sheet Piling
7302 10 22	Railway Material
7302 10 28	Railway Material
7302 10 40	Railway Material
7302 10 50	Railway Material
7302 40 00	Railway Material
7306 30 41	Other tubes, pipes
7306 30 49	Other tubes, pipes

Commodity code	Description		
7306 30 72	Other tubes, pipes		
7306 30 77	Other tubes, pipes		
7306 61 10	Hollow sections		
7306 61 92	Hollow sections		
7306 61 99	Hollow sections		
7304 11 00	Seamless Stainless Tubes and Pipes		
7304 22 00	Seamless Stainless Tubes and Pipes		
7304 24 00	Seamless Stainless Tubes and Pipes		
7304 41 00	Seamless Stainless Tubes and Pipes		
7304 49 83	Seamless Stainless Tubes and Pipes		
7304 49 85	Seamless Stainless Tubes and Pipes		
7304 49 89	Seamless Stainless Tubes and Pipes		
7304 19 10	Other Seamless Tubes		
7304 19 30	Other Seamless Tubes		
7304 19 90	Other Seamless Tubes		
7304 23 00	Other Seamless Tubes		
7304 29 10	Other Seamless Tubes		
7304 29 30	Other Seamless Tubes		
7304 29 90	Other Seamless Tubes		
7304 31 20	Other Seamless Tubes		
7304 31 80	Other Seamless Tubes		
7304 39 30	Other Seamless Tubes		
7304 39 50	Other Seamless Tubes		
7304 39 82	Other Seamless Tubes		
7304 39 83	Other Seamless Tubes		
7304 39 88	Other Seamless Tubes		
7304 51 81	Other Seamless Tubes		
7304 51 89	Other Seamless Tubes		
7304 59 82	Other Seamless Tubes		
7304 59 83	Other Seamless Tubes		
7304 59 89	Other Seamless Tubes		
7304 90 00	Other Seamless Tubes		
7305 11 00	Large welded tubes		

Commodity code	Description
7305 12 00	Large welded tubes
7305 19 00	Large welded tubes
7305 20 00	Large welded tubes
7305 31 00	Large welded tubes
7305 39 00	Large welded tubes
7305 90 00	Large welded tubes
7306 11 00	Other Welded Pipes
7306 19 00	Other Welded Pipes
7306 21 00	Other Welded Pipes
7306 29 00	Other Welded Pipes
7306 30 12	Other Welded Pipes
7306 30 18	Other Welded Pipes
7306 30 80	Other Welded Pipes
7306 40 20	Other Welded Pipes
7306 40 80	Other Welded Pipes
7306 50 21	Other Welded Pipes
7306 50 29	Other Welded Pipes
7306 50 80	Other Welded Pipes
7306 69 10	Other Welded Pipes
7306 69 90	Other Welded Pipes
7306 90 00	Other Welded Pipes
7215 10 00	Non-alloy and other alloy cold finished bars
7215 50 11	Non-alloy and other alloy cold finished bars
7215 50 19	Non-alloy and other alloy cold finished bars
7215 50 80	Non-alloy and other alloy cold finished bars
7228 10 90	Non-alloy and other alloy cold finished bars
7228 20 99	Non-alloy and other alloy cold finished bars
7228 50 20	Non-alloy and other alloy cold finished bars
7228 50 40	Non-alloy and other alloy cold finished bars
7228 50 61	Non-alloy and other alloy cold finished bars
7228 50 69	Non-alloy and other alloy cold finished bars
7228 50 80	Non-alloy and other alloy cold finished bars
7217 10 10	Non Alloy Wire

Commodity code	Description
	•
7217 10 31	Non Alloy Wire
7217 10 39	Non Alloy Wire
7217 10 50	Non Alloy Wire
7217 10 90	Non Alloy Wire
7217 20 10	Non Alloy Wire
7217 20 30	Non Alloy Wire
7217 20 50	Non Alloy Wire
7217 20 90	Non Alloy Wire
7217 30 41	Non Alloy Wire
7217 30 49	Non Alloy Wire
7217 30 50	Non Alloy Wire
7217 30 90	Non Alloy Wire
7217 90 20	Non Alloy Wire
7217 90 50	Non Alloy Wire
7217 90 90	Non Alloy Wire"