

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101A.

Customs Tariff.

GENERAL ANNOTATION.

ADMINISTRATION.

The administration of this Chapter was vested in the Minister for Finance at the date of its preparation for inclusion.

The present administration may be ascertained by reference to the most recent Determination of Titles and Responsibilities of Ministers made under Section 148(1) of the Constitution.

References in, or in relation to, this Chapter to—

“the Departmental Head” - should be read as references to the Secretary for Finance;

“the Department” - should be read as references to the Department of Finance.

NOTE: This Chapter does not follow the usual lay-out. As the Revised Edition is itself divided into chapters, Parts have been substituted for sections in the Schedule and divisions for chapters, but for administrative convenience the divisions are numbered consecutively and not in the usual form of renumbering of each Part.

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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101A.

Customs Tariff Act.

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“All goods”

“subject to quarterly variation on consumer price change”.

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INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101A.

Customs Tariff Act.

Being an Act relating to duties of Customs to be incorporated and read as one with the *Customs Act.*

PART I. —PRELIMINARY.

1. Interpretation.

In this Act, unless the contrary intention appears—

“the commencement date” means 1 May, 1983, being the date on which the *Customs (Tariff) Act 1983* came into force;

“subject to quarterly variation on consumer price change” means subject to adjustment by the Minister under Section 3(4);

“this Act” includes the regulations.

PART II.—DUTIES OF CUSTOMS.

2. Duties of Customs on import.

(1) Subject to Subsection (2) and to this Act, duties of Customs, being import duties, are imposed in accordance with this Part on all goods imported into Papua New Guinea whether before, on or after the commencement date and shall be charged, collected and paid accordingly.

(2) Subsection (1) does not apply to goods imported into Papua New Guinea before the commencement date unless they are entered for home consumption on or after that date.

(3) Where, for any reason, goods are entered for home consumption more than once, and the goods were first entered for home consumption before the commencement date—

(a) Section 79 of the Principal Act is deemed to refer to the first entry for home consumption; and

(b) the duty imposed on the goods by this section is the duty that would have been applicable if this Act had not been enacted.

3. Rate of import duty.

(1) The import duty in respect of goods is the rate of duty specified in Column 4 of Schedule 2 opposite the item that applies to the goods.

(2) Where—

(a) no item in Schedule 2 applies to the goods; or

(b) the rate of duty is specified as “Free” in Column 4 of Schedule 2 opposite the item that applies to the goods,

the rate of duty is free.

(3) For the purposes of Subsection (1), an item in Schedule 2 applies to goods where—

(a) the tariff classification that applies to the goods is specified in Column 2 of that item; and

- (b) the goods are included in the class of goods specified in Column 3 of that item.

(4) Where, in Column 4 of Schedule 2, the rate of duty in respect of goods is marked "subject to quarterly variation on consumer price change", the Minister shall, on 1 January, 1 April, 1 July and 1 October in each year, by notice in the National Gazette, adjust the rate of duty in respect of those goods by a percentage equal to the percentage of any change in the weighted urban average price as specified in the Consumer Indexes Bulletin for those goods or class of goods, provided that such adjustment in the rate of duty amounts to a change of at least K0.01 per taxable unit.

4. Duties of Customs on export.

Subject to this Act, duties of Customs, being export duties, are imposed in accordance with this Part on all goods exported from Papua New Guinea and shall be charged, collected and paid on all such goods exported from Papua New Guinea.

5. Rate of export duty.

(1) The export duty in respect of goods is the rate of duty specified in Column 4 of Schedule 3 opposite the item that applies to the goods.

(2) Where no item in Schedule 3 applies to the goods the rate of duty is Free.

(3) For the purposes of Subsection (1), an item in Schedule 3 applies to goods where—

(a) the tariff classification that applies to the goods is specified in Column 2 of that item; and

(b) the goods are included in the class of goods specified in Column 3 of that item.

6. Prohibited exports.

Where duty payable under Section 5 has not been paid on any goods, those goods are a prohibited export within the meaning of the Principal Act.

7. Percentage rate of duty.

(1) Where reference is made to a percentage in relation to a rate of duty, the reference shall be read as a reference to that percentage of the value of the goods.

(2) For the purposes of this Act, the value of any imported goods is, unless the contrary intention appears, the value for duty of the goods ascertained or determined in accordance with Section 96 of the Principal Act.

(3) For the purposes of this Act, the Minister may, by notice in the National Gazette, declare a value per unit of goods to be the value which shall be used for the purpose of calculating the export value of goods subject to duties of Customs by virtue of this Act.

PART III.—EXEMPTION FROM AND REDUCTION OF DUTY¹.

8. Import duty.

(1) The Head of State, acting on advice, may by notice in the National Gazette—

(a) exempt from duty any goods otherwise subject to import duty under this Act;
or

¹See Chapter No. 390.

- (b) substitute a reduced rate of duty in respect of any goods subject to import duty under this Act for that specified in Schedule 2 in respect of those goods.
- (2) An exemption from duty or a reduced rate of duty under Subsection (1)—
 - (a) may relate to—
 - (i) any class of goods; or
 - (ii) any goods or class of goods imported for a purpose specified in the notice; and
 - (b) may be subject to such conditions as the Head of State, acting on advice, thinks proper; and
 - (c) shall continue in force for such period (if any) as is specified in the notice or until the revocation of the notice by a subsequent notice.

9. Export duty.

Notwithstanding this Act, the Minister responsible for financial matters may—

- (a) on the recommendation of the Minister responsible for primary industry matters; or
- (b) if he is satisfied that it is in the interest of a particular industry to do so, by notice in the National Gazette, exempt any goods from payment of export duty.

PART IV.—MISCELLANEOUS.

10. Substitute goods.

The Minister may, by notice in the National Gazette—

- (a) declare that he is of the opinion that goods of a kind specified in the notice—
 - (i) are a substitute for goods of another kind specified in the notice; or
 - (ii) are intended or can be used as a substitute for goods of another kind specified in the notice; or
 - (iii) can be used for any purpose for which goods of another kind specified in the notice can be used; or
 - (iv) are an imitation of goods of another kind specified in the notice; and
- (b) direct that the duty in respect of goods of that first-mentioned kind is the duty that would be applicable in respect of them if they were goods of that other kind.

11. Essences, condensations, etc.

The Minister may, by notice in the National Gazette—

- (a) direct that such goods or class of goods, being essences, condensations, concentrations, or preparations, as are specified in the notice, shall be treated as if they were such quantity of goods as is equal to the quantity of goods into which they could be converted; and
- (b) specify the manner by which the quantity of goods into which they could be converted is to be calculated.

12. Non-returnable outside packaging.

- (1) Non-returnable outside packaging shall not be declared as a separate item, but its value (if any) shall be included with the value of the goods contained in it.

(2) Where the non-returnable outside packaging contains goods classified under two or more headings in Schedule 1, the value of the non-returnable outside packaging (if any) shall be pro-rated between the goods of the different classifications.

13. Regulations.

The Head of State, acting on advice, may make regulations not inconsistent with this Act prescribing all matters that by this Act are required or permitted to be prescribed or that are necessary or convenient to be prescribed for carrying out or giving effect to this Act, and in particular for prescribing penalties of fines not exceeding K600.00 for offences against the regulations.

SCHEDULES.

SCHEDULE 1.¹

Note: In this Schedule an asterisk denotes the item has been amended in up-dating but, because of the large number of amendments, details of the origin of the amendments are not shown against individual items, but are set out in a separate list at the end of the Schedule.

TARIFF CLASSIFICATION.

RULES FOR THE INTERPRETATION OF SCHEDULE 1.

Sch. 1.1 Titles of Parts, etc.

The titles of Parts, Divisions and Subdivisions are provided for ease of reference only. For legal purposes, classification shall be determined according to the terms of the headings and any relative Part or Division notes and, provided such headings or notes do not otherwise require, according to these Rules.

Sch. 1.2 Reference in heading.

(1) Any reference in a heading—

(a) to an article shall be taken to include a reference to that article—

(i) incomplete or unfinished, if, as imported, the incomplete or unfinished article has the essential character of the complete or finished article; or

(ii) complete or finished (or classified as complete or finished by virtue of this section) imported unassembled or disassembled; and

(b) 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; and

(c) 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.

(2) The classification of goods consisting of more than one material or substance shall be according to the provisions of Section Sch. 1.3.

¹See Note on title sheet.

Sch. 1.3 Goods classifiable under two or more headings.

Where, 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; and
- (b) mixtures, composite goods consisting of different materials or made up of different components, and goods put up in sets, which cannot be classified by reference to Paragraph (a) shall be classified as if they consisted of the material or component which gives them their essential character so far as this criterion is acceptable; and
- (c) where goods cannot be classified by reference to Paragraph (a) or (b) they should be classified under the heading which occurs latest among those which equally merit consideration.

Sch. 1.4 Goods not falling within any heading.

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

PART I.—LIVE ANIMALS; ANIMAL PRODUCTS.

Division 1.—Live Animals.

NOTES:

1. This Division covers all live animals except—

- (a) fish, crustaceans and molluscs, in headings Nos. 03.01 and 03.03; and
- (b) microbial cultures and other products in heading No. 30.02; and
- (c) animals in heading No. 97.08.

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

Column 1 Heading No.	Column 2 Heading.
01.01	Live horses, asses, mules and hinnies.
01.02	Live animals of the bovine species.
01.03	Live swine.
01.04	Live sheep and goats.
01.05	Live poultry, that is fowls, ducks, geese, turkeys and guinea fowls.
01.06	Other live animals.

Division 2.—Meat and Edible Meat Offals.

NOTE:

This Division 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; or
- (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 in heading No. 15.02.

Column 1 Heading No.	Column 2 Heading.
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.
02.02	Dead poultry, that is fowls, ducks, geese, turkeys and guinea fowls and their edible offals (except liver), fresh, chilled or frozen.
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine.
02.04	Other meat and edible meat offals, fresh, chilled or frozen.
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked.
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked.

Division 3.—Fish, Crustaceans and Molluscs.

NOTE:

This Division does not cover—

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

Column 1 Heading No.	Column 2 Heading.
03.01	Fish, fresh (live or dead), chilled or frozen.
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.
03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water.

Division 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, curdled milk, kephir, yoghurt and other fermented or acidified milk.
2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02, but milk and cream are not regarded as so preserved merely by reason of being pasteurized, sterilized or peptonized, if they are not put up in hermetically sealed cans.

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Column 1 Heading No.	Column 2 Heading.
04.01	Milk and cream, fresh, not concentrated or sweetened.
04.02	Milk and cream, preserved, concentrated or sweetened.
04.03	Butter.
04.04	Cheese and curd.
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not.
04.06	Natural honey.
04.07	Edible products of animal origin, not elsewhere specified or included.

Division 5.—Products of Animal Origin, not Elsewhere Specified or Included.

NOTES:

1. This Division does not cover—

- (a) edible products (other than whole and pieces of guts, bladders and stomachs of animals, and animal blood, liquid or dried); or
- (b) hides or skins (including furskins) other than goods falling within heading No. 05.05 or 05.07 and parings and similar waste of raw hides or skins falling within heading No. 05.15 (Division 41 or 43); or
- (c) animal textile materials, other than horsehair and horsehair waste (Part XI); or
- (d) prepared knots or tufts for broom or brush making (heading No. 96.01).

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.

Column 1 Heading No.	Column 2 Heading.
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair.
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material.
05.04	Whole and pieces of guts, bladders and stomachs of animals (other than fish).
05.05	Fish waste.
05.07	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.
05.08	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinized; powder and waste of these products.
05.09	Ivory, tortoise-shell, horns, antlers, hooves, nails, claws and beaks, 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.

Column 1 Heading No.	Column 2 Heading.
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.
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.
05.15	Animal products not elsewhere specified or included; dead animals of Division 1 or 3, unfit for human consumption.

PART II.—VEGETABLE PRODUCTS.

Division 6.—Live Trees and other Plants; Bulbs, Roots and the Like; Cut Flowers and Ornamental Foliage.

NOTES:

1. This Division 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, but it does not include potatoes, onions, shallots, garlic and other products in Division 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.

Column 1 Heading No.	Column 2 Heading.
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower.
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips.
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.
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.

Division 7.—Edible Vegetables and Certain Roots and Tubers.

NOTES:

1. In headings Nos. 07.01 to 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.
2. 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); and
 - (b) ground sweet peppers (heading No. 09.04); and

(c) flours of the dried leguminous vegetables in heading No. 07.05 (heading No. 11.04); and

(d) flour, meal and flakes of potato (heading No. 11.05).

Column 1 Heading No.	Column 2 Heading.
07.01	Vegetables, fresh or chilled.
07.02	Vegetables (whether or not cooked), preserved by freezing.
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption.
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split.
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith.

Division 8.—Edible Fruit and Nuts; Peel of Melons or Citrus Fruit.

NOTES:

1. This Division does not cover inedible nuts or fruits.
2. The word "fresh" is to be taken to extend to goods which have been chilled.

Column 1 Heading No.	Column 2 Heading.
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens, fresh or dried, shelled or not.
08.02	Citrus fruit, fresh or dried.
08.03	Figs, fresh or dried.
08.04	Grapes, fresh or dried.
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not.
08.06	Apples, pears and quinces, fresh.
08.07	Stone fruit, fresh.
08.08	Berries, fresh.
08.09	Other fruit, fresh.
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar.
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions) but unsuitable in that state for immediate consumption.
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05.
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.

Division 9.—Coffee, Tea, Mate 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
- (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 Paragraphs (a) or (b)) shall not effect 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 Division; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This Division does not cover—

- (a) sweet peppers, unground (Division 7); or
- (b) cubeb pepper (*Piper cubeba*) and other products in heading No. 12.07.

Column 1 Heading No.	Column 2 Heading.
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion.
09.02	Tea.
09.03	Mate.
09.04	Pepper of the genus " <i>Piper</i> "; pimento of the genus " <i>Capsicum</i> " or the genus " <i>Pimenta</i> ".
09.05	Vanilla.
09.06	Cinnamon and cinnamon-tree flowers.
09.07	Cloves (whole fruit, cloves and stems).
09.08	Nutmeg, mace and cardamoms.
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway, and juniper.
09.10	Thyme, saffron and bay leaves; other spices.

Division 10.—Cereals.

NOTE:

This Division only covers those grains which have been neither hulled nor otherwise worked. However, rice, husked, milled, polished, glazed, parboiled, converted or broken remains classified in heading No. 10.06.

Column 1 Heading No.	Column 2 Heading.
10.01	Wheat and meslin (mixed wheat and rye).
10.02	Rye.
10.03	Barley.
10.04	Oats.
10.05	Maize.
10.06	Rice.
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals.

Division 11.—*Products of the Milling Industry; Malt and Starches; Gluten; Inulin.*

NOTES:

1. This Division does not cover—

- (a) roasted malt put up as coffee substitutes (heading No. 09.01 or 21.02); or
- (b) flours and meal prepared for use as infant food or for dietetic or culinary purposes in heading No. 19.02; or
- (c) corn flakes and other products falling within heading No. 19.05; or
- (d) pharmaceutical products (Division 30); or
- (e) starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

2. Products from the milling of the cereals listed in the table below fall within this Division if they have, by weight of the dry product—

- (a) a starch content (determined by the modified Ewers plarimetric method) exceeding that indicated in Column (2); and
- (b) an ash content (after deduction of any added minerals) not exceeding that indicated in Column (3),

otherwise, they are to be classified in heading No 23.02.

3. Products falling within this Division under Note 2 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 are classified in heading No. 11.02.

Cereal.	Starch content.	Ash content.	Rate of passage through a sieve with an aperture of—	
(1)	(2)	(3)	315 microns (4)	500 microns (5)
Wheat and rye	45%	2.5%	80%	—
Barley	45%	3.0%	80%	—
Oats	45%	5.0%	80%	—
Maize and sorghum	45%	2.0%	—	90%
Rice	45%	1.6%	80%	—
Buckwheat	45%	4.0%	80%	—

Column 1 Heading No.	Column 2 Heading.
11.01	Cereal flours.
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled but not further prepared), except rice falling within heading No. 10.06; germ of cereals, whole, rolled, flaked or ground.
11.04	Flour of the dried leguminous vegetables falling within heading No. 07.05 or of the fruits falling within any heading in Division 8; flour and meal of sago and of roots and tubers falling within heading No. 07.06
11.05	Flour, meal and flakes of potato.
11.07	Malt, roasted or not.
11.08	Starches; inulin.
11.09	Wheat gluten, whether or not dried.

Division 12.—Oil Seeds and Oleaginous Fruit; Miscellaneous Grains, Seeds and Fruit; Industrial and Medical Plants; Straw and Fodder.

NOTES:

1. Heading No. 12.01 applies, inter alia, to groundnuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It does not apply to coconuts or other products in heading No. 08.01 or to olives (Division 7 or 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 (other than those of the species *Vicia faba*) and of lupines are to be regarded as seeds of a kind used for sowing.

Heading No. 12.03 does not apply to the following even if for sowing:—

- (a) leguminous vegetables (Division 7); or
- (b) spices and other products in Division 9; or
- (c) cereals (Division 10); or
- (d) products falling within heading No. 12.01 or 12.07

3. Heading No. 12.07 applies, inter alia, to the following plants or their parts:—

basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.

Heading No. 12.07 does not apply to—

- (a) oil seeds and oleaginous fruit (heading No. 12.01); or
- (b) medicaments falling within Division 30; or
- (c) perfumery or toilet preparations falling within Division 33; or
- (d) disinfectants, insecticides, fungicides, herbicides or similar products falling within heading No. 38.11.

Column 1 Heading No.	Column 2 Heading.
12.01	Oil seeds and oleaginous fruit, whole or broken.
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour).
12.03	Seeds, fruit and spores, of a kind used for sowing.
12.04	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane.
12.06	Hop cones and lupulin.
12.07	Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered.
12.08	Chicory roots, fresh or dried, whole or cut unroasted; 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.
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.

Division 13.—Lacs; Gums, Resins and Other Vegetable Saps and Extracts.

NOTE:

Heading No. 13.03 applies, inter alia, to liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does not apply to—

- (a) liquorice extract containing more than 10% by weight of sucrose or when put up as confectionery (heading No. 17.04); or
- (b) malt extract (heading No. 19.02); or
- (c) extracts of coffee, tea or mate (heading No. 21.02); or
- (d) alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages (Division 22); or
- (e) camphor, glycyrrhizin and other products in headings Nos. 29.13 and 29.41; or
- (f) medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05); or
- (g) tanning or dyeing extracts (heading No. 32.01 or 32.04); or
- (h) essential oils, concretes, absolutes and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.06); or
- (i) rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Column 1 Heading No.	Column 2 Heading.
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams.
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products.

Division 14.—Vegetable Plaiting Materials; Vegetable Products not Elsewhere Specified or Included.

NOTES:

1. This Division does not cover the following products which are to be classified in Part XI:—

- (a) vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared; or
- (b) other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

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

3. Heading No. 14.02 does not apply to wood wool (heading No. 44.12).

4. Heading No. 14.03 does not apply to prepared knots or tufts for broom or brush making (heading No. 96.01).

Column 1 Heading No.	Column 2 Heading.
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).
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).
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.
14.05	Vegetable products not elsewhere specified or included.

**PART III.—ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;
PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES.**

Division 15.—Fats, Oils and Waxes.

NOTES:

1. This Part does not cover—

- (a) pig fat or poultry fat in heading No. 02.05; or
- (b) cocoa butter (fat or oil) (heading No. 18.04); or
- (c) greaves (heading No. 23.01) and residues of heading No. 23.04; or
- (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 Part VI; or
- (e) factice derived from oils (heading No. 40.02).

2. Soapstocks, oil foots and dregs, stearin, wool grease and glycerol residues fall within heading No. 15.17.

Column 1 Heading No.	Column 2 Heading.
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted.
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats.
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way.
15.04	Fats and oils, of fish and marine mammals, whether or not refined.
15.05	Wool grease and fatty substances derived from wool grease (including lanolin).
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste).
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified.
15.08	Animal and vegetable oils, boiled, oxidized, dehydrated, sulphurized, blown or polymerized by heat in vacuum or in inert gas, or otherwise modified.
15.10	Fatty acids; acid oils from refining; fatty alcohols.
15.11	Glycerol and glycerol lyes.
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated, or solidified or hardened by any other process, whether or not refined, but not further prepared.
15.13	Margarine, imitation lard and other prepared edible fats.
15.15	Spermaceti, crude, pressed or refined, whether or not coloured; beeswax and other insect waxes whether or not coloured.
15.16	Vegetable waxes, whether or not coloured.

Column 1 Heading No.	Column 2 Heading.
15.17	Dégradés; résidues résultant du traitement de matières grasses ou animales ou végétales.

PART IV.—PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO.

Division 16.—Preparations of Meat, Fish, Crustaceans or Molluscs.

NOTE:

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

Column 1 Heading No.	Column 2 Heading.
16.01	Sausages and the like, of meat, meat offal or animal blood.
16.02	Other prepared or preserved meat or meat offal.
16.03	Meat extracts and meat juices; fish extracts.
16.04	Prepared or preserved fish, including caviar and caviar substitutes.
16.05	Crustaceans and molluscs, prepared or preserved.

Division 17.—Sugars and Sugar Confectionery.

NOTES:

- This Division does not cover—
 - sugar confectionery containing cocoa (heading No. 18.06); or
 - chemically pure sugars (other than sucrose, glucose and lactose) and other products in heading 29.43; or
 - medicaments and other products in Division 30.
- Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

Column 1 Heading No.	Column 2 Heading.
17.01	Beet sugar and cane sugar, in solid form.
17.02	Other sugars in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel.
17.03	Molasses.
17.04	Sugar confectionery, not containing cocoa.

Division 18.—Cocoa and Cocoa Preparations.

NOTES:

- This Division 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, other food preparations containing cocoa.

Column 1 Heading No.	Column 2 Heading.
18.01	Cocoa beans, whole or broken, raw or roasted.
18.02	Cocoa shells, husks, skins and waste.
18.03	Cocoa paste (in bulk or in block), whether or not defatted.
18.04	Cocoa butter (fat or oil).
18.05	Cocoa powder, unsweetened.
18.06	Chocolate and other food preparations containing cocoa.

Division 19.—Preparations of Cereals, Flour or Starch; Pastrycooks' Products.

NOTES:

1. In this Division 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.
2. This Division 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); or
 - (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 in Division 30.

Column 1 Heading No.	Column 2 Heading.
19.02	Malt extract; 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.
19.03	Macaroni, spaghetti and similar products.
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches.
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products).
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion.

Division 20.—Preparations of Vegetables, Fruit or Other Parts of Plants.

NOTES:

1. This Division does not cover —
 - (a) vegetables or fruit, prepared or preserved by the processes specified in Divisions 7 and 8; or

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

2. The vegetables in headings Nos. 20.01 and 20.02 are those which fall in headings Nos. 07.01 to 07.05 when imported in the states provided for in those headings.

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

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

Column 1 Heading No.	Column 2 Heading.
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.
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid.
20.03	Fruit preserved by freezing, containing added sugar.
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glaze or crystallized).
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar.
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit.
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar but unfermented and not containing spirit.

Division 21.—Miscellaneous Edible Preparations.

NOTES:

1. This Division does not cover—

- (a) mixed vegetables in heading No. 07.04; or
- (b) roasted coffee substitutes containing coffee in any proportion (heading No. 09.01); or
- (c) spices and other products in headings Nos. 09.04 to 09.10; or
- (d) yeast put up as a medicament and other products in heading No. 30.03; or
- (e) prepared enzymes in heading No. 35.07.

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

3. For the purposes of heading No. 21.05, the expression "homogenized composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenized 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.

Column 1 Heading No.	Column 2 Heading.
21.02	Extracts, essences or concentrates of coffee, tea or mate and preparations with a basis of those extracts, essences or concentrates; roasted chicory and other roasted coffee substitutes and their extracts, essences and concentrates.
21.03	Mustard flour and prepared mustard.
21.04	Sauces; mixed condiments and mixed seasonings.
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations.
21.06	Natural yeasts (active or inactive); prepared baking powders.
21.07	Food preparations not elsewhere specified or included.

Division 22.—Beverages, Spirits and Vinegar.

NOTES:

1. This Division does not cover—

- (a) sea water (heading No. 25.01); or
- (b) distilled and conductivity water and water of similar purity (heading No. 28.58); or
- (c) acetic acid of a concentration exceeding 10% by weight of acetic acid (heading No. 29.14); or
- (d) medicaments in heading No. 30.03; or
- (e) perfumery or toilet preparations (Division 33).

2. For the purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Gay Lussac's hydrometer at a temperature of 15°C.

Column 1 Heading No.	Column 2 Heading.
22.01	Waters, including spa waters and aerated waters; ice and snow.
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07.
22.03	Beer made from malt.
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol.
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol.
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts.
22.07	Other fermented beverages (for example, cider, perry and mead).
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80% or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength.
22.09	Spirits (other than those in heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages.
22.10	Vinegar and substitutes for vinegar.

Division 23.—Residues and Waste from the Food Industries; Prepared Animal Fodder.

Column 1 Heading No.	Column 2 Heading.
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves.
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables.
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues.
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils.
23.05	Wine lees; argol.
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included.
23.07	Sweetened forage; other preparations of a kind used in animal feeding.

Division 24.—Tobacco.

Column 1 Heading No.	Column 2 Heading.
24.01	Unmanufactured tobacco; tobacco refuse.
24.02	Manufactured tobacco; tobacco extracts and essences.

PART V.—MINERAL PRODUCTS.

Division 25.—Salt; Sulphur; Earths and Stone; Plastering Materials, Lime and Cement.

NOTES:

1. Except where their context or Note 3 otherwise require, the headings of this Division 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 crystallization) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described under it.
2. This Division does not cover—
 - (a) sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02); or
 - (b) ferrous earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (heading No. 28.23); or
 - (c) medicaments and other products in Division 30; or
 - (d) perfumery, cosmetics or toilet preparations in heading No. 33.06; or
 - (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); or
 - (f) precious or semi-precious stones (heading No. 71.02); or

(g) cultured crystals (other than optical elements) weighing not less than 2.5 g each, of sodium chloride or of magnesium oxide, in heading No. 38.19; optical elements of sodium chloride or of magnesium oxide (heading No. 90.01); or

(h) writing or drawing chalks, tailors' or billiard chalks (heading No. 98.05).

3. Heading No. 25.32 applies, inter alia, to earth colours, whether or not calcined or mixed together; natural micaceous iron oxides; 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; strontianite (whether or not calcined), other than strontium oxide; broken pottery.

Column 1 Heading No.	Column 2 Heading.
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water.
25.02	Unroasted iron pyrites.
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.
25.04	Natural graphite.
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.
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.
25.08	Chalk.
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.
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.
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing.
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.
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.
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16.
25.18	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite).
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not chemically pure.
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.

Column 1 Heading No.	Column 2 Heading.
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement.
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide.
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker.
25.24	Asbestos.
25.26	Mica, including splittings; mica waste.
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc.
25.28	Natural cryolite and natural chiolite.
25.30	Crude natural borates and their concentrates (calcined or not) but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_2BO_3 calculated on the dry weight.
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar.
25.32	Mineral substances not elsewhere specified or included.

Division 26.—Metallic Ores, Slag and Ash.

NOTES:

1. This Division does not cover—

- (a) slag and similar industrial waste prepared as macadam (heading No. 25.17); or
- (b) natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19); or
- (c) basic slag in Division 31; or
- (d) slag wool, rock wool or similar mineral wools (heading No. 68.07); or
- (e) goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls and other waste and scrap, of precious metal (heading No. 71.11); or
- (f) copper, nickel or cobalt mattes produced by any process of smelting (Part 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 in heading No. 28.50 or of the metals in Part 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 applies 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.

Column 1 Heading No.	Column 2 Heading.
26.01	Metallic ores and concentrates and roasted iron pyrites.
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel.
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.
26.04	Other slag and ash, including kelp.

Division 27.—Mineral Fuels, Mineral Oils and Products of their Distillation; Bituminous Substances; Mineral Waxes.

NOTES:

1. This Division 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; or
- (b) medicaments falling within heading No. 30.03; or
- (c) mixed unsaturated hydrocarbons falling within heading No. 33.01, 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 specified products, but also similar products obtained by synthesis or by other processes.

Column 1 Heading No.	Column 2 Heading.
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.
27.02	Lignite, whether or not agglomerated.
27.03	Peat (including peat litter), whether or not agglomerated.
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.
27.05	Coal gas, water gas, producer gas and similar gases.
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.
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2.
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.
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.
27.11	Petroleum gases and other gaseous hydrocarbons.
27.12	Petroleum jelly.
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured.
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals.
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands.
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).

Column 1 Heading No.	Column 2 Heading.
27.17	Electric current.

PART VI.—PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES.

Interpretation of Part VI.

NOTES:

1. Goods—

- (a) (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; and
 - (b) subject to Paragraph (a) 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 Schedule.
2. Subject to Note 1, 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.
3. Goods put up in sets consisting of two or more separate constituents, some or all of which fall within this Part and are intended to be mixed together to obtain a product of this Part or Part VII, are to be classified in the heading appropriate to that product, provided that the constituents are—
- (a) having regard to the manner in which they are put up — clearly identifiable as being intended to be used together without first being repacked; and
 - (b) imported together; and
 - (c) identifiable, whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Division 28.—Inorganic Chemicals; Organic and Inorganic Compounds of Precious Metals, Rare Earth Metals, Radio-active Elements and Isotopes.

NOTES:

1. Except where their context or these notes otherwise require, the headings of this Division apply only to—
- (a) separate chemical elements and separate chemically defined compounds, whether or not containing impurities; or
 - (b) products specified in Paragraph (a) dissolved in water; or
 - (c) products specified in Paragraph (a) dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up those 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; or

- (d) products specified in Paragraph (a), (b) or (c) with an added stabilizer necessary for their preservation or transport; or
- (e) products specified in Paragraph (a), (b), (c) or (d) 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 stabilized with organic substances and to sulphonylates (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 this Division:—

- (a) oxides of carbon; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.13); and
- (b) oxyhalides of carbon (heading No. 28.14); and
- (c) carbon disulphide (heading No. 28.15); and
- (d) thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reinackates) and other complex cyanates, of inorganic bases (heading No. 28.48); and
- (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 (Division 31).

3. This Division does not cover—

- (a) sodium chloride and magnesium oxide, whether or not chemically pure, and other products falling within Part V; or
- (b) organo-inorganic compounds other than those mentioned in Note 2; or
- (c) products mentioned in Note 1, 2, 3 or 4 of Division 31; or
- (d) inorganic products of a kind used as luminophores, falling within heading No. 32.07; or
- (e) artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, in heading No. 38.17; ink removers put up in packings for sale by retail, in heading No. 38.19; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of the halides of the alkali or of the alkaline-earth metals, in heading No. 38.19; or
- (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 and precious metal alloys falling within Division 71; or
- (g) the metals, whether or not chemically pure, and metal alloys, falling within any heading of Part XV; or
- (h) optical elements, for example, 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 Subdivision B and a metallic acid falling within Subdivision D are to be classified in heading No. 28.13.

5. Headings Nos. 28.29 to 28.48 apply only to metallic or ammonium salts or peroxysalts.

6. Except where the context otherwise requires, double or complex salts are to be classified in heading No. 28.48.

7. Heading No. 28.50 applies only to—

(a) the following fissile chemical elements and isotopes:—

natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes; and

(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; and

(c) all other radio-active isotopes, natural or artificial including those of the precious metals and of the base metals in Parts XIV and XV; and

(d) compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together; and

(e) alloys (other than ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds; and

(f) nuclear reactor cartridges, spent or irradiated.

8. The term "isotopes" referred to in Note 7 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.

9. Heading No. 28.55 includes ferro-phosphorus containing 15% or more by weight of phosphorous and phosphor copper containing more than 8% by weight of phosphorus.

10. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in this Division, 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.

Column 1 Heading No.	Column 2 Heading.
Subdivision A.—Chemical Elements.	
28.01	Halogens (fluorine, chlorine, bromine and iodine).
28.02	Sulphur, sublimed or precipitated; colloidal sulphur.
28.03	Carbon (including carbon black).
28.04	Hydrogen, rare gases and other non-metals.
28.05	Alkalai and alkaline-earth metals; rare earth metals, yttrium and scandium and their intermixtures or interalloys; mercury.
Subdivision B.—Inorganic Acids and Oxygen Compounds of Non-metals.	
28.06	Hydrochloric acid and chlorosulphuric acid.
28.08	Sulphuric acid; oleum.
28.09	Nitric acid; sulphonitric acids.
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-).
28.12	Boric oxide and boric acid.
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water).

Column 1 Heading No.	Column 2 Heading.
	Subdivision C.—Halogen and Sulphur Compounds of Non-metals.
28.14	Halides, oxyhalides and other halogen compounds of non-metals.
28.15	Sulphides of non-metals; phosphorus trisulphide.
	Subdivision D.—Inorganic Bases and Metallic Oxides, Hydroxides and Peroxides.
28.16	Ammonia, anhydrous or in aqueous solution.
28.17	Sodium hydroxide (caustic soda); potassium hydroxide (caustic potash); peroxides of sodium or potassium.
28.18	Hydroxide and peroxide of magnesium; oxides, hydroxides and peroxides, of strontium or barium.
28.19	Zinc oxide and zinc peroxide.
28.20	Aluminium oxide and hydroxide; artificial corundum.
28.21	Chromium oxides and hydroxides.
28.22	Manganese oxides.
28.23	Iron oxides and hydroxides; earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 .
28.24	Cobalt oxides and hydroxides; commercial cobalt oxides.
28.25	Titanium oxides.
28.27	Lead oxides; red lead and orange lead.
28.28	Hydrazine and hydroxylamine and their inorganic salts; other inorganic bases and metallic oxides, hydroxides and peroxides.
	Subdivision E.—Metallic Salts and Peroxysalts of Inorganic Acids.
28.29	Fluorides; fluorosilicates, fluoborates and other complex fluorine salts.
28.30	Chlorides, oxychlorides and hydroxychlorides; bromides and oxybromides; iodides and oxyiodides.
28.31	Hypochlorites; commercial calcium hypochlorite; chlorites; hypobromites.
28.32	Chlorates and perchlorates; bromates and perbromates; iodates and periodates.
28.35	Sulphides; polysulphides.
28.36	Dithionites, including those stabilized with organic substances; sulphonylates.
28.37	Sulphites and thiosulphates.
28.38	Sulphates (including alums) and persulphates.
28.39	Nitrites and nitrates.
28.40	Phosphites, hypophosphites and phosphates.
28.41	Arsenites and arsenates.
28.42	Carbonates and percarbonates; commercial ammonium carbonate containing ammonium carbamate.
28.43	Cyanides and complex cyanides.
28.44	Fulminates, cyanates and thiocyanates.
28.45	Silicates; commercial sodium and potassium silicates.
28.46	Borates and perborates.
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates).
28.48	Other salts and peroxysalts of inorganic acids, but not including azides.
	Subdivision F.—Miscellaneous.
28.49	Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined.
28.50	Fissile chemical elements and isotopes; other radio-active chemical elements and radio-active isotopes; compounds, inorganic or organic of such elements or isotopes, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds.
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.
28.52	Compounds, inorganic or organic, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together.
28.54	Hydrogen peroxide (including solid hydrogen peroxide).
28.55	Phosphides, whether or not chemically defined.
28.56	Carbides, whether or not chemically defined.
28.57	Hydrides, nitrides, azides, silicides and borides, whether or not chemically defined.

Column 1 Heading No.	Column 2 Heading.
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); liquid air (whether or not rare gases have been removed); compressed air; amalgams, other than amalgams of precious metals.

Division 29.—Organic Chemicals.

NOTES:

1. Except where the context otherwise requires, the headings of this Division apply only to—

- (a) separate chemically defined organic compounds, whether or not containing impurities; or
- (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 (Division 27); or
- (c) the products of headings Nos. 29.38 to 29.42 or the sugar ethers and sugar esters, and their salts, in heading No. 29.43, or the products in heading No. 29.44, whether or not chemically defined; or
- (d) products specified in Paragraph (a), (b) or (c) dissolved in water; or
- (e) products specified in Paragraph (a), (b) or (c) dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up those 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; or
- (f) the products specified in Paragraph (a), (b), (c), (d), or (e) with an added stabilizer necessary for their preservation or transport; or
- (g) the products specified in Paragraph (a), (b), (c), (d), (e) or (f) 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; or
- (h) the following products, diluted to standard strengths, for the production of azo dyes:—
 - diazonium salts, couplers used for those salts and diazotizable amines and their salts.

2. This Division does not cover—

- (a) goods falling within heading No. 15.04 or glycerol (heading No. 15.11); or
- (b) ethyl alcohol (heading No. 22.08 or 22.09); or
- (c) methane and propane (heading No. 27.11); or
- (d) the compounds of carbon referred to in Note 2 of Division 28; or
- (e) urea (heading No. 31.02 or 31.05 as the case may be); or
- (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); or

- (g) enzymes (heading No. 35.07); or
- (h) 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 300cm³ (heading No. 36.08); or
- (i) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, in heading No. 38.17; ink removers put up in packings for sale by retail, in heading No. 38.19; or
- (k) 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 Division are to be classified in the latest of those headings.

4. In heading Nos. 29.03 to 29.05, 29.07 to 29.10 and 29.12 any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of those 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. Esters—

- (a) of acid-function organic compounds falling within Subdivisions A. to G. with organic compounds in those subdivisions are to be classified with that compound which is classified in the heading placed last in the subdivision; and
- (b) of ethyl alcohol or glycerol with acid-function organic compounds of subdivisions A. to G. are to be classified with the corresponding acid-function compounds.

6. Salts—

- (a) of the esters referred to in Note 5 with inorganic bases are to be classified with the corresponding esters; and
- (b) of other acid- or phenol-function organic compounds falling within Subdivision A. to G. with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.

7. Halides of carboxylic acids are to be classified with the corresponding acids.

8. The compounds in heading 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.

9. 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).

10. 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.

Column 1 Heading No.	Column 2 Heading.
Subdivision A.—Hydrocarbons and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives.	
29.01	Hydrocarbons.
29.02	Halogenated derivatives of hydrocarbons.
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons.
Subdivision B.—Alcohols and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives.	
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives.
Subdivision C.—Phenols, Phenol-alcohols, and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives.	
29.06	Phenols and phenol-alcohols.
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols.
Subdivision D.—Ethers, Alcohol Peroxides, Ether Peroxides, Epoxides with a Three or Four Member Ring, Acetals and Hemiacetals, and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives.	
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides and ether peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.09	Epoxides, epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
Subdivision E.—Aldehyde-function Compounds.	
29.11	Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen-function aldehydes; cyclic polymers of aldehydes; paraformaldehyde.
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11.
Subdivision F.—Ketone-function Compounds and Quinone-function Compounds.	
29.13	Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
Subdivision G.—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.
29.15	Polycarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone-function and other single or complex oxygen-function carboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives.

Column 1 Heading No.	Column 2 Heading.
Subdivision H.—Inorganic Esters and their Salts, and their Halogenated, Sulphonated, Nitrated or Nitrosated Derivatives.	
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives.
Subdivision I.—Nitrogen-function Compounds.	
29.22	Amine-function compounds.
29.23	Single or complex oxygen-function amino-compounds.
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins.
29.25	Carboxyamide-function compounds; amide-function compounds of carbonic acid.
29.26	Carboxy-amide-function compounds (including orthobenzoic sulphimide and its salts) and imine-function compounds (including hexamethylene-tetramine and trimethylenetrinitramine).
29.27	Nitrile-function compounds.
29.28	Diazo-, azo- and azoxy-compounds.
29.29	Organic derivatives of hydrazine or of hydroxylamine.
29.30	Compounds with other nitrogen-functions.
Subdivision J.—Organo-inorganic Compounds and Heterocyclic Compounds.	
29.31	Organo-sulphur compounds.
29.33	Organo-mercury compounds.
29.34	Other organo-inorganic compounds.
29.35	Heterocyclic compounds; nucleic acids.
29.36	Sulphonamides.
29.37	Sultones and sultams.
Subdivision K.—Provitamins, Vitamins and Hormones, Natural or Reproduced by Synthesis.	
29.38	Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), their derivatives used primarily as vitamins and intermixtures of them, whether or not in any solvent.
29.39	Hormones, natural or reproduced by synthesis; their derivatives, used primarily as hormones; other steroids used primarily as hormones.
29.40	Enzymes.
Subdivision L.—Glycosides and Vegetable Alkaloids, Natural or Reproduced by Synthesis, their Salts, Ethers, Esters and Other Derivatives.	
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.
29.42	Vegetable alkaloids, natural or reproduced by synthesis and their salts, ethers, esters and other derivatives.
Subdivision M.—Other Organic Compounds.	
29.43	Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products in headings Nos. 29.39, 29.41 and 29.42.
29.44	Antibiotics.
29.45	Other organic compounds.

Division 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—

- (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.
2. For the purposes of Note 1 and Note 4(d), the following are to be treated:—
- (a) as unmixed products—
- (i) unmixed products dissolved in water; and
 - (ii) all goods falling in Division 28 or 29; and
 - (iii) simple vegetable extracts in heading No. 13.03, merely standardized or dissolved in any solvent; and
- (b) as products which have been mixed—
- (i) colloidal solutions and suspensions (other than colloidal sulphur); and
 - (ii) vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (iii) salts and concentrates obtained by evaporating natural mineral waters.
3. The headings of this Division do not apply to—
- (a) aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.06); or
 - (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 in heading No. 34.01 containing added medicaments.
4. Heading No. 30.05 applies only to—
- (a) sterile surgical catgut and similar sterile suture materials; and
 - (b) sterile laminaria and sterile laminaria tents; and
 - (c) sterile absorbable surgical haemostatics; and
 - (d) opacifying preparations for X-ray examinations and diagnostic reagents (excluding those in 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; and
 - (e) blood-grouping reagents; and
 - (f) dental cements and other dental fillings; and
 - (g) first-aid boxes and kits.

Column 1 Heading No.	Column 2 Heading.
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.
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products.
30.03	Medicaments (including veterinary medicaments).
30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in retail packings for medical or surgical purposes, other than goods specified in Note 4 to this Division.
30.05	Other pharmaceutical goods.

Division 31.—Fertilizers.

NOTES:

1. Heading No. 31.02 applies only to—

(a) the following goods:—

- (i) sodium nitrate containing not more than 16.3% by weight of nitrogen; and
- (ii) ammonium nitrate, whether or not pure; and
- (iii) ammonium sulphonitrate, whether or not pure; and
- (iv) ammonium sulphate, whether or not pure; and
- (v) calcium nitrate containing not more than 16% by weight of nitrogen; and
- (vi) calcium nitrate-magnesium nitrate, whether or not pure; and
- (vii) calcium cyanamide containing not more than 25% by weight of nitrogen, whether or not treated with oil; and
- (viii) urea, whether or not pure; and

(b) fertilizers consisting of any of the goods described in Paragraph (a) but without quantitative criteria, mixed together; and

(c) fertilizers consisting of ammonium chloride or of any of the goods described in Paragraph (a) or (b) but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilizing substances; and

(d) liquid fertilizers consisting of the goods in Paragraph (a) (ii) or (viii) or of mixtures of those goods, in an aqueous or liquid ammonia solution,

provided that they are not put up in the forms or packings described in heading No. 31.05.

2. Heading No. 31.03 applies only to—

(a) the following goods:—

- (i) basic slag; and
- (ii) disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates; and
- (iii) superphosphates (single, double or triple); and
- (iv) calcium hydrogen phosphate containing not less than 0.2% by weight of fluorine; and

(b) fertilizers consisting of any of the goods described in Paragraph (a), but without quantitative criteria, mixed together; and

(c) fertilizers consisting of any of the goods described in Paragraph (a) or (b), but without quantitative criteria, mixed with chalk gypsum or other inorganic non-fertilizing substances,

provided that they are not put up in the forms or packings described in heading No. 31.05.

3. Heading No. 31.04 applies to—

(a) the following goods:—

- (i) crude natural potassium salts (for example, carnallite, kainite and sylvinite); and

- (ii) crude potassium salts obtained by the residues of beet molasses; and
 - (iii) potassium chloride, whether or not pure, except as provided in Note 6(c); and
 - (iv) potassium sulphate containing not more than 52% by weight of K_2O ; and
 - (v) magnesium sulphate-potassium sulphate containing not more than 30% by weight of K_2O ; and
 - (b) fertilizers consisting of any of the goods described in Paragraph (a), but without quantitative criteria, mixed together,
- provided that they are not put up in the forms or packings described in heading No. 31.05.
4. Monoammonium and diammonium orthophosphates, whether or not pure, and their mixtures, 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), the calculation is to be made on the dry anhydrous product.
6. This Division does not cover—
- (a) animal blood in heading No. 05.15; or
 - (b) separate chemically defined compounds (other than those answering to the descriptions in Note 1(a), 2(a), 3(a) or 4); or
 - (c) cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, in heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

Column 1 Heading No.	Column 2 Heading.
31.01	Guano and other natural animal or vegetable fertilizers, whether or not mixed together, but not chemically treated.
31.02	Mineral or chemical fertilizers, nitrogenous.
31.03	Mineral or chemical fertilizers, phosphatic.
31.04	Mineral or chemical fertilizers, potassic.
31.05	Other fertilizers; goods in this Division in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.

Division 32.—Tanning and Dyeing Extracts; Tannins and their Derivatives; Dyes, Colours, Paints and Varnishes; Putty, Fillers and Stoppings; Inks.

NOTES:

1. In this Division, "colouring matter" does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
2. This Division 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 or products falling within headings Nos. 29.38 to 29.42, 29.44 or 35.01 to 35.04.

3. Heading No. 32.05 includes mixtures of stabilized diazonium salts and couplers for the production of azo dyes.

4. Headings Nos. 32.05 to 32.07 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 but the headings do not apply to prepared pigments falling within heading No. 32.09.

5. Heading No. 32.09 includes solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents, only if the weight of the solvent exceeds 50% of the weight of the solution.

6. In heading No. 32.09 "stamping foils" applies 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.

Column 1 Heading No.	Column 2 Heading.
32.01	Tanning extracts of vegetable origin; tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives.
32.03	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).
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin.
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.
32.06	Colour lakes.
32.07	Other colouring matter; inorganic products of a kind used as luminophores.
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes.
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments dispersed in linseed oil, white spirit, spirits of turpentine or other media of a kind used in the manufacture of paints or enamels; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail; solutions as defined by Note 5 to this Division.
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours insets or outfits, with or without brushes, palettes or other accessories.
32.11	Prepared driers.
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements.
32.13	Writing ink, printing ink and other inks.

Division 33—Essential Oils and Resinoids; Perfumery, Cosmetics and Toilet Preparations.

NOTES.

1. This Division does not cover—

- (a) compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, in heading No. 22.09; or
- (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. The expression "perfumery, cosmetics and toilet preparations" in heading No. 33.06 applies, *inter alia*, to—

- (a) prepared room deodorisers, whether or not perfumed; and
- (b) products, whether or not mixed (other than aqueous distillates and aqueous solutions of essential oils), 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.

Column 1 Heading No.	Column 2 Heading.
33.01	Essential oils (terpeneless or not), concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration; terpenic by-products of the deterpenation of essential oils.
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 those substances, of a kind used as raw materials in the perfumery, food, drink or other industries.
33.06	Perfumery, cosmetics and toilet preparations; aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses.

Division 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 Division 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" applies 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 either 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 applies to the products defined in Note 3 of Division 27.

4. In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" applies only to—

- (a) mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes; and
- (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.

5. Heading No. 34.04 does not apply to—

- (a) waxes falling within heading No. 27.13; or
- (b) separate animal waxes and separate vegetable waxes, merely coloured.

Column 1 Heading No.	Column 2 Heading.
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap.
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap.
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.
34.04	Artificial waxes (including water-soluble waxes); prepared waxes not emulsified or containing solvents.
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.
34.06	Candles, tapers, night-lights and the like.
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.

Division 35.—Albuminoidal Substances; Glues; Enzymes.

NOTES.

1. This Chapter does not cover—

- (a) yeasts (heading No. 21.06); or
- (b) medicaments (heading No. 30.03); or
- (c) enzymatic preparations for pre-tanning (heading No. 32.03); or
- (d) enzymatic soaking or washing preparations and other products in Division 34; or
- (e) gelatin products of the printing industry (Division 49).

2. For the purpose 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.

Column 1 Heading No.	Column 2 Heading.
35.01	Casein, caseinates and other casein derivatives; casein glues.
35.02	Albumins, albuminates and other albumin derivatives.
35.03	Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues; isinglass.
35.04	Peptones and other protein substances (excluding enzymes in heading No. 35.07) and their derivatives; hide powder, whether or not chromed.
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues.
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.
35.07	Enzymes; prepared enzymes not elsewhere specified or included.

Division 36.—Explosives; Pyrotechnic Products; Matches; Pyrophoric Alloys; Certain Combustible Preparations.

NOTES:

1. This Division does not cover separate chemically defined compounds other than those described in Note 2(a) or (b).
2. The expression "articles of combustible materials" in 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 forms; and
 - (b) liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm³; and
 - (c) resin torches, firelighters and the like.

Column 1 Heading No.	Column 2 Heading.
36.01	Propellant powders.
36.02	Prepared explosives, other than propellant powders.
36.04	Safety fuses; detonating fuses; percussion and detonating caps; igniters; detonators.
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets).
36.06	Matches (excluding Bengal matches).
36.08	Ferro-cerium and other pyrophoric alloys in all forms; articles of combustible materials.

Division 37.—Photographic and Cinematographic Goods.

NOTES:

1. This Division does not cover waste or scrap materials.
2. Heading No. 37.08 applies only to—
 - (a) chemical products mixed or compounded for photographic uses (for example, sensitized 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.

3. Heading No. 37.08 does not apply to photographic pastes or gums, varnishes or similar products.

Column 1 Heading No.	Column 2 Heading.
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth.
37.02	Film in rolls, sensitized, unexposed, perforated or not.
37.03	Sensitized paper, paperboard and cloth, unexposed or exposed but not developed.
37.04	Sensitized plates and film, exposed but not developed, negative or positive.
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive.
37.07	Cinematographic film, exposed and developed, whether or not incorporating sound track or consisting only of sound track, negative or positive.
37.08	Chemical products and flash light materials, of a kind and in a form suitable for use in photography.

Division 38.—Miscellaneous Chemical Products.

NOTES:

1. This Division does not cover—

- (a) separate chemically defined elements or compounds with the exception of the following:—

- (i) artificial graphite (heading No. 38.01); or
- (ii) disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products put up as described in heading No. 38.11; or
- (iii) products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17); or
- (iv) products specified in Note 2(a), 2(c), 2(d) or 2(f); and

- (b) mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07); and

- (c) medicaments (heading No. 30.03).

2. Heading No. 38.19 includes the following goods which do not 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; and
- (b) fusel oil; and
- (c) ink removers put up in packings for sale by retail; and
- (d) stencil correctors put up in packings for sale by retail; and
- (e) ceramic firing testers, fusible (for example, Seger cones); and
- (f) plasters specially prepared for use in dentistry; and

- (g) chemical elements in Division 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.

Column 1 Heading No.	Column 2 Heading.
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil.
38.03	Activated carbon; activated natural mineral products; animal black, including spent animal black.
38.05	Tall oil.
38.06	Concentrated sulphite lye.
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol).
38.08	Rosin and resin acids and their derivatives other than ester gums included in heading No. 39.05; rosin spirit and rosin oils.
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; 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.
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant-growth regulators and similar products, put up in forms or packings for sale by retail or as preparations or articles (for example, sulphur-treated bands, wicks and candles, fly-papers).
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries.
38.13	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes.
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils.
38.15	Prepared rubber accelerators.
38.16	Prepared culture media for development of micro-organisms.
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.
38.18	Composite solvents and thinners for varnishes and similar products.
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included.

PART VII.—ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND ETHERS, AND ARTICLES MADE OF THEM; RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES MADE OF THEM.

Interpretation of Part VII.

NOTES:

Goods put up in sets consisting of two or more separate constituents, some or all of which fall within this Part and are intended to be mixed together to obtain a product within Part VI or this Part, are to be classified in the heading appropriate to that product, provided that the constituents are—

- (a) having regard to the manner in which they are put up clearly identifiable as being intended to be used together without first being repacked; and

- (b) imported together; and
- (c) identifiable whether by their nature or by the relative proportions in which they are present, as being complementary one to another.

Division 39.—Artificial Resins and Plastic Materials, Cellulose Esters and Ethers; Articles made of them.

NOTES:

1. This Division does not cover—

- (a) stamping foils in heading No. 32.09; or
- (b) artificial waxes (heading No. 34.04); or
- (c) synthetic rubber, as defined for the purposes of Division 40, or articles made of them; or
- (d) saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02; or
- (e) plaits, wickerwork or other articles falling within Division 46; or
- (f) goods falling within Part XI (textiles and textile articles); or
- (g) footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops or their parts or other articles falling within Part XII; or
- (h) imitation jewellery falling within heading No. 71.16; or
- (i) articles falling within Part XVI (machines and mechanical or electrical appliances); or
- (j) parts of aircraft or vehicles falling within Part XVII; or
- (k) optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Division 90; or
- (l) articles falling within Division 91 (for example, clock or watch cases); or
- (m) musical instruments or parts of musical instruments or other articles falling within Division 92; or
- (n) furniture and other articles in Division 94; or
- (o) brushes or other articles falling within Division 96; or
- (p) articles falling within Division 97 (for example, toys, games and sports requisites); or
- (q) 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 Division 98.

2. Headings Nos. 39.01 and 39.02 apply only to goods of a kind produced by chemical synthesis of any of the following descriptions:—

- (a) artificial plastics including artificial resins; or
- (b) silicones; or
- (c) resols, liquid polyisobutylene, and similar artificial polycondensation or polymerization products.

3. Headings Nos. 39.01 to 39.06 apply to materials in the following forms only:—

- (a) liquid or pasty (including emulsions, dispersions and solutions); and

- (b) blocks, lumps, powders (including moulding powders) granules, flakes and similar bulk forms; and
- (c) monofil of which any cross-sectional dimensions exceeds 1mm; seamless tubes, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked; and
- (d) plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Division 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); and
- (e) waste and scrap.

Column 1 Heading No.	Column 2 Heading.
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerized, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones).
39.02	Polymerization and copolymerization products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate, and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins).
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticized or not (for example, collodions, celluloid); vulcanized fibre.
39.04	Hardened proteins (for example, hardened casein and hardened gelatin).
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, oxidized rubber, cyclised rubber).
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn.
*39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06 (other than decorative laminates and gummed or adhesive polypropylene, polyvinyl chloride or other plastic tape in rolls of width not less than 600 mm and used for conversion into adhesive tape of a kind commonly used in packaging).

Division 40.—Rubber, Synthetic Rubber, Factice; Articles made of them.

NOTES:

1. Except where the context otherwise requires, throughout this Schedule the expression "rubber" means the following products, whether or not vulcanized or hardened:—
 - natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
2. This Division does not cover the following products of rubber and textiles, which fall generally within Part XI:—
 - (a) knitted or crocheted fabric or articles made of those fabrics, elastic or rubberized (other than transmission, conveyor and elevator belts or belting, of rubberized knitted or crocheted fabric, in heading No. 40.10); other elastic fabric or articles made of it; or
 - (b) textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15); or

- (c) woven textile fabrics (other than the goods in heading No. 40.10) impregnated, coated, covered or laminated with rubber—
 - (i) weighing not more than 1 500 g/m²; or
 - (ii) weighing more than 1 500 g/m² and containing more than 50% by weight of textile materials, and articles made of those fabrics; or
 - (d) felt impregnated or coated with rubber and containing more than 50% by weight of textile material, and articles made of it; or
 - (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 made of those fabrics; or
 - (f) fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles made of those fabrics.
3. Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles made of it, are to be classified in this Division provided that the textile fabric is present merely for reinforcing purposes.
4. The following are also not covered by this Division:—
- (a) footwear or parts of footwear falling within Division 64; or
 - (b) headgear or parts of headgear (including bathing caps) falling within Division 65; or
 - (c) mechanical or electrical appliances or their parts (including electrical goods of all kinds), of hardened rubber, falling within Part XVI; or
 - (d) articles falling within Division 90, 92, 94 or 96; or
 - (e) articles falling within Division 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 Division 98.
5. In Note 1 to this Division and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" applies to—
- (a) unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanization with sulphur and which, when so vulcanized, as well as may be (without the addition of any substances such as plasticizers, 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); and
 - (b) thioplasts (TM); and
 - (c) natural rubber modified by grafting or mixing with artificial plastic material, depolymerized natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that these products

comply with the requirements concerning vulcanization, elongation and recovery in Paragraph (a).

6. Headings Nos. 40.01 and 40.02 do not apply to—

- (a) natural or synthetic rubber latex (including prevulcanized rubber latex) compounded with vulcanizing agents or accelerators, fillers or reinforcing agents, plasticizers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance, but latex merely stabilized or concentrated, and thermo-sensitive and electropositive latex are to be classified in heading No. 40.01 or 40.02 as the case may be; or
- (b) rubber which has been compounded with a 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, whether or not compounded with any other substance.

7. Thread wholly of vulcanized 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.

8. Heading No. 40.10 includes 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.

9. For the purpose of—

- (a) heading No. 40.06, pre-vulcanized rubber latex is to be deemed to be unvulcanized rubber latex; and
- (b) headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and fatice derived from oils, and such substances reclaimed, are to be deemed to be vulcanized rubber whether or not they have been vulcanized.

10. In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates", "sheets" and "strip" apply only to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangle articles cut from them not further worked.

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

Column 1 Heading No.	Column 2 Heading.
Subdivision A.—Raw Rubber.	
40.01	Natural rubber latex, whether or not with added synthetic rubber latex; pre-vulcanized natural rubber latex; natural rubber, balata, gutta-percha and similar natural gums.
40.02	Synthetic rubber latex; pre-vulcanized synthetic rubber latex; synthetic rubber; fatice derived from oils.
40.03	Reclaimed rubber.
40.04	Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber.

Column 1 Heading No.	Column 2 Heading.
	Subdivision B.—Unvulcanized Rubber.
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets in heading No. 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized 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.
40.06	Unvulcanized natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanized natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs).
	Subdivision C.—Articles of Unhardened Vulcanized Rubber.
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber.
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanized rubber.
40.09	Piping and tubing, of unhardened vulcanized rubber.
40.10	Transmission, conveyor or elevator belts or belting, of vulcanized rubber.
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds.
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanized rubber, with or without fittings of hardened rubber.
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanized rubber.
40.14	Other articles of unhardened vulcanized rubber.
	Subdivision D.—Hardened Rubber (Ebonite and Vulcanite): Articles made of it.
40.15	Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber.
40.16	Articles of hardened rubber (ebonite and vulcanite).

PART VIII.—RAW HIDES AND SKINS, LEATHER, FURSKINS AND ARTICLES MADE OF THEM; SADDLERY AND HARNESS; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF GUT (OTHER THAN SILK-WORM GUT).

Division 41.—Raw Hides and Skins (other than Furskins) and Leather.

NOTES:

1. 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.

2. This Division does not cover—

- (a) parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.15); or
- (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 (Division 43); the following are, however, to be classified in heading No. 41.01:—
 - 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.

Column 1 Heading No.	Column 2 Heading.
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 or 41.08.
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06 or 41.08.
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06 or 41.08.
41.05	Other kinds of leather, except leather falling within heading No. 41.06 and 41.08.
41.06	Chamois-dressed leather.
41.08	Patent leather and imitation patent leather; metallized leather.
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.

Division 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 Division does not cover—

- (a) sterile surgical catgut and similar sterile suture materials (heading No. 30.05); or
- (b) articles of apparel and clothing accessories (except gloves), lined with fur skin or artificial fur or to which fur skin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04); or
- (c) string or net bags in Part XI; or
- (d) articles falling within Division 64; or
- (e) headgear or parts of headgear falling within Division 65; or
- (f) whips, riding-crops or other articles in heading No. 66.02; or
- (g) strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.10); or
- (h) furniture or parts of furniture (Division 94); or
- (i) articles falling within Division 97 (for example, toys, games and sports requisites); or
- (j) 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 Division 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.

Column 1 Heading No.	Column 2 Heading.
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal.
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, ruck-sacks), 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 vulcanized fibre, of artificial plastic sheeting, of paperboard or of textile fabric.
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for other industrial purposes.
42.05	Other articles of leather or of composition leather.
42.06	Articles made from gut (other than silk-worm gut), from goldbeater's skin, from bladders or from tendons.

Division 43.—Furskins and Artificial Fur; Articles made of them.

NOTES:

1. Throughout this Schedule—

- (a) references to furskins, other than to raw furskins in 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; and
- (b) 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 (for example, heading No. 58.04).

2. This Division does not cover—

- (a) birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or
- (b) raw hides or skins, with the hair on, of a kind falling within Division 41 (see Note 2(c) to that Division); or
- (c) gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03) or
- (d) articles falling within Division 64; or
- (e) headgear or parts of headgear falling within Division 65; or
- (f) articles falling within Division 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 of furskins (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.

Column 1 Heading No.	Column 2 Heading.
43.01	Raw furskins.
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces of cuttings, of furskins, tanned or dressed, including heads, paws, tails and the like (not being fabricated).
43.03	Articles of furskin.
43.04	Artificial fur and articles made of artificial fur.

PART. IX.—WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OR ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK.

Division 44.—Wood and Articles of Wood; Wood Charcoal.

NOTES:

1. In this Division, 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.

2. This Division 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); or
- (b) wood of a kind used primarily in dyeing or in tanning (heading No. 14.05); or
- (c) activated charcoal (heading No. 38.03); or
- (d) articles falling within Division 46; or
- (e) footwear or parts of footwear falling within Division 64; or
- (f) goods falling within Division 66 (for example, umbrellas and walking-sticks and their parts); or
- (g) goods falling within heading No. 68.09; or
- (h) imitation jewellery falling within heading No. 71.16; or
- (i) goods falling within Part XVII (for example, wheelwrights' wares); or
- (j) goods falling within Division 91 (for example, clocks and clock cases); or
- (k) musical instruments or parts of musical instruments (Division 92); or
- (l) parts of firearms (heading No. 93.06); or
- (m) furniture or parts of furniture falling within Division 94; or
- (n) articles falling within Division 97 (for example, toys, games and sports requisites); or
- (o) smoking pipes or the like or their parts, buttons, pencils or other articles falling within Division 98.

3. Heading Nos. 44.19 to 44.28 apply to articles of the respective descriptions of fibre building board, plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.

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

Column 1 Heading No.	Column 2 Heading.
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust.
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not.
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down.
44.04	Wood, roughly squared or half-squared, but not further manufactured.
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding 5mm.
44.07	Railway or tramway sleepers of wood.
44.09	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; drawn wood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrella handles, tool handles or the like.
44.11	Fibre building board of wood or other vegetable material, whether or not bonded with natural or artificial resins or with other organic binders.
44.12	Wood wool and wood flour.
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.
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding 5mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5mm.
44.15	Plywood, blockwood, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood parquetry.
44.16	Cellular wood panels, whether or not faced with base metal.
44.17	"Improved" wood, in sheets, blocks or the like.
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.
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards.
44.20	Wooden picture frames, photograph frames, mirror frames and the like.
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings.
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and their parts, of wood, including staves.
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels).
44.24	Household utensils of wood.
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood.
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood.
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Division 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 hand-bag or on the person; parts of the articles specified in this heading, of wood.
44.28	Other articles of wood.

Division 45.—Cork and Articles of Cork.

NOTES:

1. This Division does not cover—

- (a) footwear or parts of footwear falling within Division 64; or
- (b) headgear or parts of headgear falling within Division 65; or
- (c) articles falling within Division 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.

Column 1 Heading No.	Column 2 Heading.
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork.
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers).
45.03	Articles of natural cork.
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork.

Division 46.—Manufactures of Straw, of Esparto and of other Plaiting Materials; Basketware and Wickerwork.

NOTES:

1. In this Division 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 in Division 51.

2. This Division does not cover —

- (a) twine, cordage, ropes or cables, plaited or not (heading No. 59.04); or
- (b) footwear or headgear or their parts falling within Division 64 or 65; or
- (c) vehicles and bodies for vehicles of basketware (Division 87); or
- (d) furniture or parts of furniture (Division 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.

Column 1 Heading No.	Column 2 Heading.
46.02	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips; plaiting materials bound together in parallel strands or woven, in sheets from, including matting, mats and screens; straw envelopes for bottles.
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within heading No. 46.02; articles of loofah.

PART X.—PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES MADE OF PAPER AND PAPERBOARD.

Division 47.—Paper-making Material.

Column 1 Heading No.	Column 2 Heading.
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material.
47.02	Waste paper and paperboard; scrap articles of paper or paperboard, fit only for use in paper-making.

Division 48.—Paper and Paperboard; Articles of Paper Pulp, of Paper or of Paperboard.

NOTES:

1. This Division does not cover—

- (a) stamping foils in heading No. 32.09; or
- (b) perfume and cosmetic papers (heading No. 33.06); or
- (c) soap paper (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); or
- (d) paper or paperboard, sensitized (heading No. 37.03); or
- (e) paper-reinforced stratified artificial plastic sheeting (headings No. 39.01 to 39.06), or vulcanized fibre (heading No. 39.03), or articles of such materials (heading No. 39.07); or
- (f) goods falling within heading No. 42.02 (for example, travel goods); or
- (g) articles falling within any heading in Division 46 (manufactures of plaiting material); or
- (h) paper yarn or textile articles of paper yarn (Part XI); or
- (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); or
- (j) metal foil backed with paper or paperboard (Part XV); or

- (k) perforated paper or paperboard for musical instruments (heading No. 92.10); or
 - (l) goods falling within any heading in Division 97 (for example, toys, games and sports requisites) or Division 98 (for example, buttons).
2. Subject to Note 3, Heading No. 48.01 is to be taken to include paper and paper board which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking and also to paper and paperboard coloured or marbled throughout the mass by any method but the heading does 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 Division.
4. Headings Nos. 48.01 to 48.07 do not 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 Note 3, within heading No. 48.01.
5. For the purposes of heading No. 48.11, "wallpaper and lincrusta" apply only to—
- (a) paper in rolls, suitable for wall or ceiling decorations, 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; and
 - (b) borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.
6. Heading No. 48.15 applies 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 applies 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 made of them printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Division 49.

Column 1 Heading No.	Column 2 Heading.
	Subdivision A.—Paper and Paperboard in Rolls or in Sheets.
48.01	Paper and paperboard (including cellulose wadding), in rolls or sheets.
48.03	Parchment or greaseproof paper and paperboard, and their imitations, and glazed transparent paper, in rolls or sheets.
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.

Column 1 Heading No.	Column 2 Heading.
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets).
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not constituting printed matter within Division 49), in rolls or sheets.
48.08	Filter blocks, slabs and plates, of paper pulp.
Subdivision B.—Paper and Paperboard Cut to Size or Shape and Articles of Paper or Paperboard.	
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes.
48.11	Wallpaper and lincrusta; window transparencies of paper.
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.
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes.
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.
48.15	Other paper and paperboard, cut to size or shape.
48.16	Boxes, bags and other packing containers, of paper or paperboard; box files, letter trays and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.
48.18	Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard; sample and other albums and book covers of paper or paperboard.
48.19	Paper or paperboard labels, whether or not printed or gummed.
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding.

Division 49.—Printed Books, Newspapers, Pictures and Other Products of the Printing Industry; Manuscripts, Typescripts and Plans.

NOTES:

1. This Division does not cover—

- (a) paper, paperboard, or cellulose wadding, or articles made of them, in which printing is merely incidental to their primary use (Division 48); or
- (b) playing cards or other goods falling within any heading in Division 97; or
- (c) original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding 100 years or other articles falling within any heading in Division 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 fall 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; and
- (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,

but 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 do not apply to publications issued for advertising purposes by or for an advertiser named in them 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" extends to carbon copies or copies on sensitized paper of manuscripts and typescripts.

7. References in this Division to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.

8. 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.

Column 1 Heading No.	Column 2 Heading.
49.01	Printed books, booklets, brochures, pamphlets and leaflets whether or not in single sheets.
49.02	Newspapers, journals and periodicals, whether or not illustrated.
49.03	Children's picture books and painting books.
49.04	Music, printed or in manuscript, whether or not bound or illustrated.
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial).
49.06	Plans and drawings, for industrial, architectural engineering, commercial or similar purposes, whether original or reproductions on sensitized 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.
49.08	Transfers (Decalcomanias).
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings.
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks.
49.11	Other printed matter, including printed pictures and photographs.

PART XI.—TEXTILES AND TEXTILE ARTICLES.

Interpretation of Part XI.

1. For the purposes of this Part, the expression "made up" means—
 - (a) cut otherwise than into rectangles; or
 - (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); or

- (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; or
- (d) cut to size and having undergone a process of drawn thread work; or
- (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).

2. This Part does not cover—

- (a) animal brush making bristles or hair (heading No. 05.02); horsehair or horsehair waste (heading No. 05.03); or
- (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); or
- (c) vegetable materials falling within Division 14; or
- (d) asbestos in heading No. 25.24 or articles of asbestos and other products in heading No. 68.13 or 68.14; or
- (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); or
- (f) sensitized textile fabric (heading No. 37.03); or
- (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 (Division 39) or plaits or fabrics of such monofil or strip (Division 46); or
- (h) woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn, fabrics, impregnated, coated, covered or laminated with rubber, and articles made of them, falling within Division 40; or
- (i) skins with their wool on (Division 41 or 43) or articles of furskin, artificial fur or articles made of them, falling within heading No. 43.03 or 43.04; or
- (j) articles of textile materials falling within heading No. 42.01 or 42.02; or
- (k) products and articles in Division 48 (for example, cellulose wadding); or
- (l) footwear or parts of footwear, gaiters or leggings or similar articles classified in Division 64; or
- (m) headgear or parts of headgear falling within Division 65; or
- (n) hair nets (heading No. 65.05 or 67.04, as the case may be); or
- (o) goods falling within Division 67; or
- (p) abrasive-coated threads, cords or fabric (heading No. 68.06); or
- (q) glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Division 70); or
- (r) articles falling within Division 94 (furniture and bedding); or
- (s) articles falling within Division 97 (for example, toys, games and sports requisites).

3. Goods classifiable in any heading in Divisions 50 to 57 and of a mixture of two or more textile materials are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

This note applies also to the yarns referred to in Notes 5 and 6.

4. For the purposes of Note 2—

- (a) metallized yarn is a single textile material and its weight is the aggregate of the weight of the textile and metal components; for the classification of woven fabrics, metal thread is to be regarded as a textile material; and
- (b) where a heading refers to goods of different textile materials (for example, silk and waste silk; carded sheep's or lamb's wool and combed sheep's or lamb's wool) such materials are a single textile material.

This note applies also to the yarns referred to in Notes 5 and 6.

5. For the purposes of this Part, and subject to the exceptions in Note 6, yarns (single, multiple or cables)—

- (a) of silk, noil or other waste silk, of a weight exceeding 2 g/m (18 000 denier); or
- (b) of man-made fibres (including yarn of two or more monofil in Division 51), of a weight exceeding 1 g/m (9 000 denier); or
- (c) of true hemp or flax—
 - (i) polished or glazed, of which the length per kilogram, multiplied by the number of constituent strands, is less than 7,000 m; or
 - (ii) not polished or glazed and of a weight exceeding 2 g/m; or
- (d) of coir, consisting of three or more plies; or
- (e) of other vegetable fibres, of a weight exceeding 2 g/m; or
- (f) reinforced with metal,

are to be treated as "twine, cordage, ropes and cables".

6. The exceptions referred to in Note 5 are—

- (a) yarn of sheep's or lamb's wool or other animal hair and paper yarn, other than yarn reinforced with metal; and
- (b) 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; and
- (c) silk worm gut, imitation catgut of silk or of man-made fibres, and monofil in Division 51; and
- (d) metallized yarn, not being yarn reinforced with metal; and
- (e) chenille yarn and gimped yarn.

7. For the purposes of Divisions 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in Note 8, yarn put up—

- (a) in balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding—
 - (i) 200 g in the case of flax and ramie; or
 - (ii) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or

- (iii) 125 g in other cases; or
- (b) in hanks or skeins of a weight not exceeding—
 - (i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (ii) 125 g in other cases; or
- (c) in hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding—
 - (i) 85 g in the case of silk, noil or other waste silk, and man-made fibres (continuous); or
 - (ii) 125 g in other cases.

8. The exceptions referred to in Note 7 are—

- (a) single yarn of any textile material, except—
 - (i) single yarn of sheep's or lamb's wool or of fine animal hair, unbleached; and
 - (ii) single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2000 m/kg; and
- (b) multiple or cabled yarn, unbleached—
 - (i) of silk, noil or other waste silk, however put up; or
 - (ii) of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins; and
- (c) 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
- (d) single, multiple or cabled yarn of any textile material—
 - (i) in cross-reeled hanks or skeins; or
 - (ii) put up on supports or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

9. For the purposes of—

- (a) 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; and
- (b) heading 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, but in applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.

10. The headings of Divisions 50 to 57 and, except where the context otherwise requires, the headings of Divisions 58 to 60, do not apply to goods made up within the meaning of Note 1; Divisions 50 to 57 do not apply to goods falling within Divisions 58 or 59.

11. The woven fabrics in Divisions 50 to 57 include fabrics consisting of layers of parallel textile yarns superimposed on each other at acute or right angles. These layers are bonded at the intersections of the yarns by an adhesive or by thermal bonding.

Division 50.—Silk and Waste Silk.

Column 1 Heading No.	Column 2 Heading.
50.01	Silk-worm cocoons suitable for reeling.
50.02	Raw silk (not thrown).
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags).
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale.
50.05	Yarn spun from noil or other waste silk, not put up for retail sale.
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; silk-worm gut; imitation catgut of silk.
50.09	Woven fabrics of silk, of noil or other waste silk.

Division 51.—Man-made Fibres (Continuous).

NOTES:

1. Throughout this Schedule, the term "man-made fibres" means fibres of filaments of organic polymers produced by manufacturing processes—

- (a) by polymerization or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
- (b) by chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.

2. Heading No. 51.01 does not apply to continuous filament tow of man-made fibres falling within Division 56.

3. The expression "yarn of man-made fibres (continuous)" does not 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 (Division 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 Division 39.

5. 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 5mm and in Division 39 in other cases.

Column 1 Heading No.	Column 2 Heading.
51.01	Yarn of man-made fibres (continuous), not put up for retail sale.
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials.
51.03	Yarn of man-made fibres (continuous), put up for retail sale.
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip in heading No. 51.01 or 51.02.

Division 52.—Metallized Textiles.

Column 1 Heading No.	Column 2 Heading.
52.01	Metallized yarn, being textile yarn spun with metal or covered with metal by any process.
52.02	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like.

Division 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.

Column 1 Heading No.	Column 2 Heading.
53.01	Sheep's or lambs' wool, not carded or combed.
53.02	Other animal hair (fine or course), not carded or combed.
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or course), not pulled or garnetted.
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or course), pulled or garnetted (including pulled or garnetted rags).
53.05	Sheep's or lambs' wool or other animal hair (fine or course), carded or combed.
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale.
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale.
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.
53.09	Yarn of horsehair or of other course animal hair, not put up for retail sale.
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or course), put up for retail sale.
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair.
53.12	Woven fabrics of horsehair or of other course animal hair.

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Division 54.—*Flax and Ramie.*

Column 1 Heading No.	Column 2 Heading.
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags).
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags).
54.03	Flax or ramie yarn, not put up for retail sale.
54.04	Flax or ramie yarn, put up for retail sale.
54.05	Woven fabrics of flax or of ramie.

Division 55.—*Cotton.*

Column 1 Heading No.	Column 2 Heading.
55.01	Cotton, not carded or combed.
55.02	Cotton linters.
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed.
55.04	Cotton, carded or combed.
55.05	Cotton yarn, not put up for retail sale.
55.06	Cotton yarn, put up for retail sale.
55.07	Cotton gauze.
55.08	Terry towelling and similar terry fabrics, of cotton.
55.09	Other woven fabrics of cotton.

Division 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 specifications:—

- (a) length of tow exceeding 2 m; and
- (b) twist less than 5 turns per metre; and
- (c) weight per filament less than 6.6 mg/m (60 denier); and
- (d) in the case of filaments described in Note 1(a) to Division 51, the tow must be drawn, that is, be incapable of being stretched by more than 100% of its length; and
- (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.

Column 1 Heading No.	Column 2 Heading.
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning.
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous).
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning.
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning.
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale.
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale.
56.07	Woven fabrics of man-made fibres (discontinuous or waste).

Division 57.—Other Vegetable Textile Materials; Paper Yarn and Woven Fabrics of Paper Yarn.

Column 1 Heading No.	Column 2 Heading.
57.01	True hemp (<i>Cannabis sativa</i>), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes).
57.02	Manilla hemp (abaca) (<i>Musa textilis</i>), raw or processed but not spun; tow and waste of Manilla hemp (including pulled or garnetted rags or ropes).
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste of tow (including pulled or garnetted rags or ropes).
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes).
57.06	Yarn of jute or of other textile bast fibres in heading No. 57.03.
57.07	Yarn of other vegetable textile fibres; paper yarn.
57.10	Woven fabrics of jute or of other textile bast fibres in heading No. 57.03.
57.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.

Division 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 Division do not apply to coated or impregnated fabrics, elastic fabrics, or elastic trimmings, machinery belting or other goods falling within Division 59.

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" extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings do not apply to felt carpets, which fall within Division 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; and
- (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 fall within heading No. 58.07.

4. Heading No. 58.08 does not apply to nets or netting in the piece, made of twine, cordage or rope, which fall 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 applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.03).

6. The headings of this Division include goods of the descriptions specified when made of metal thread and of a kind used in apparel, as furnishings or the like.

Column 1 Heading No.	Column 2 Heading.
58.01	Carpets, carpeting and rugs, knotted (made up or not).
58.02	Other carpets, carpeting, rugs, mats and matting and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not).
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needleworked tapestries (for example, petit point and cross stitch) made in panels and the like by hand.
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05).
58.05	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06.
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size.
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn in heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece, tassels, pompons and the like.
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain.
58.09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs.
58.10	Embroidery, in the piece, in strips or in motifs.

Division 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. Throughout this Schedule the term "felt" is to be taken to include fabrics consisting of a web of textile fibres the cohesion of which has been enhanced by a stitch-bonding process using fibres from the web itself.

2. For the purposes of this Division, the expression "textile fabric" applies only to the textile fabrics in Divisions 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece in heading No. 58.07, and tulle and other net fabrics in headings Nos. 58.08 and 58.09, lace in heading No. 58.09 and the knitted and crocheted fabrics in heading No. 60.01.

3. Heading No. 59.08 applies 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 cover—

- (a) fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Divisions 50 to 58 and 60), (for the purpose of this provision, no account should be taken of any resulting change of colour); or
- (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 Division 30); 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 (Division 39).

4. Heading No. 59.12 does not apply to—

- (a) fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Divisions 50 to 58 and 60), (for the purpose of this provision, no account should be taken of any resulting change of colour); or
- (b) fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like); or
- (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.

5. In heading No. 59.11 the expression "rubberized textile fabrics" means—

- (a) textile fabrics impregnated, coated, covered or laminated with rubber—
 - (i) weighing not more than 1 500 g/m²; or
 - (ii) weighing more than 1 500 g/m² and containing more than 50% by weight of textile material; and
- (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 Division 40 by virtue of Note 3 to that Division.

6. Heading No. 59.16 does not 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).

7. Heading No. 59.17 applies to the following goods which do not fall within any other heading of this Part:—

- (a) textile products (other than those having the character of the products in 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; and
- (ii) bolting cloth; and
 - (iii) straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair; and
 - (iv) woven textile fabrics, whether of not felted, 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; and
 - (v) textile fabrics reinforced with metal, of a kind commonly used in machinery or plant; and
 - (vi) textile fabrics of the metallized yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery; and
 - (vii) cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials; and
- (b) textile articles (other than those in headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Column 1 Heading No.	Column 2 Heading.
59.01	Wadding and articles of wadding; textile flock and dust and mill neps.
59.02	Felt and articles of felt, whether or not impregnated or coated.
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated.
59.04	Twine, cordage, ropes and cables, plaited or not.
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope.
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics.
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.
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials.
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not.
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods.
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like.
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads.
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas mantle fabric and incandescent gas mantles.
59.15	Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials.
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material.
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant.

Division 60.—Knitted and Crocheted Goods.

NOTES:

1. For the purposes of this Division—
 - (a) "elastic" means consisting of textile materials combined with rubber threads; and
 - (b) "rubberized" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.
2. This Division does not cover—
 - (a) crochet lace in heading No. 58.09; or
 - (b) knitted or crocheted goods falling within Division 59; or
 - (c) corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (heading No. 61.09); or
 - (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).
3. Headings Nos. 60.02 to 60.06 apply to knitted or crocheted articles and their parts—
 - (a) knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length; or
 - (b) made up, by sewing or otherwise.
4. 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.
5. The headings of this Division include goods of the descriptions specified when made of metal thread and of a kind used in apparel, as furnishings or the like.
6. Throughout this Schedule, any reference to knitted goods includes a reference to stitch-bonded goods in which the chain stitches are formed of textile yarn.

Column 1 Heading No.	Column 2 Heading.
60.01	Knitted or crocheted fabric, not elastic nor rubberized.
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberized.
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberized.
60.04	Under garments, knitted or crocheted, not elastic nor rubberized.
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberized.
60.06	Knitted or crocheted fabric and articles of those fabrics, elastic or rubberized (including elastic knee-caps and elastic stockings).

Division 61.—Articles of Apparel and Clothing Accessories of Textile Fabric, Other than Knitted or Crocheted Goods.

NOTES:

1. The headings of this Division apply to articles of the kinds described only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings in 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 Division 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; and
- (b) the expression "infants' garments" applies to—
 - (i) garments for young children which are not identified 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), but handkerchiefs of which any side exceeds 60 cm are to be classified in heading No. 61.06.

5. The headings of this Division apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles in this Division, but heading No. 61.09, 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.

Column 1 Heading No.	Column 2 Heading.
61.01	Men's and boys' outer garments.
61.02	Women's, girls' and infants' outer garments.
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs.
61.04	Women's, girls' and infants' under garments.
61.05	Handkerchiefs.
61.06	Shawls, scarves, mufflers, mantillas, veils and the like.
61.07	Ties, bow ties and cravats.
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.
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods.
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets).

Division 62.—Other Made-up Textile Articles.

NOTES:

1. The headings of this Division apply to the articles of the kinds described only when made up of any textile fabric (other than felt and bonded fibre or similar bonded yarn fabrics) of the braids or trimmings in heading No. 58.07, not being knitted or crocheted goods.

2. The headings of this Division do not cover—

- (a) goods falling within Division 58, 59 or 61; or

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

Column 1 Heading No.	Column 2 Heading.
62.01	Travelling rugs and blankets.
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles.
62.03	Sacks and bags, of a kind used for the packing of goods.
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods.
62.05	Other made-up textile articles (including dress patterns).

Division 63.—Old Clothing and Other Textile Articles; Rags.

Column 1 Heading No.	Column 2 Heading.
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.
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables.

PART XII.—FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS AND THEIR PARTS; PREPARED FEATHERS AND ARTICLES MADE WITH PREPARED FEATHERS; ARTIFICIAL FLOWERS: ARTICLES OF HUMAN HAIR.

Division 64.—Footwear, Gaiters and the Like; their Parts.

NOTES:

1. This Division does not cover—

- (a) footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (heading No. 62.05); or
- (b) old footwear falling within heading No. 63.01; or
- (c) articles of asbestos (heading No. 68.13); or
- (d) orthopaedic footwear or other orthopaedic appliances, or parts of orthopaedic footwear or appliances (heading No. 90.19); or
- (e) toys and skating boots with skates attached (Division 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.

Column 1 Heading No.	Column 2 Heading.
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material.
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.
64.03	Footwear with outer soles of wood or cork.
64.04	Footwear with outer soles of other materials.
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal.
64.06	Gaiters, spats, leggings, puttees, cricket pads, shinguards and their parts and similar articles.

Division 65.—Headgear and Parts of Headgear.

NOTES:

1. This Division does not cover—

- (a) old headgear falling within heading No. 63.01; or
- (b) hair nets of human hair (heading No. 67.04); or
- (c) asbestos headgear (heading No. 68.13); or
- (d) dolls' hats or other toy hats, or carnival articles in Division 97.

2. Heading No. 65.02 does not apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).

Column 1 Heading No.	Column 2 Heading.
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims.
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed.
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed.
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.
65.06	Other headgear, whether or not lined or trimmed.
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear.

Division 66.—Umbrellas, Sunshades, Walking-sticks, Whips, Riding-crops and their Parts.

NOTES:

1. This Division does not cover—

- (a) measure walking-sticks or the like (heading No. 90.16); or
- (b) firearm-sticks, sword-sticks, loaded walking-sticks or the like (Division 93); or

(c) goods falling within Division 97 (for example, toy umbrellas and toy sunshades).

2. Heading No. 66.03 does not 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.

Column 1 Heading No.	Column 2 Heading.
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas).
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like.
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02.

Division 67.—Prepared Feathers and Down and Articles Made of Feathers or Down; Artificial Flowers; Articles of Human Hair.

NOTES:

1. This Division does not cover—

- (a) straining cloth of human hair (heading No. 59.17); or
- (b) floral motifs of lace, of embroidery or other textile fabric (Part XI); or
- (c) footwear (Division 64); or
- (d) headgear (Division 65); or
- (e) powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or
- (f) toys, sports requisites or carnival articles (Division 97).

2. Heading No. 67.01 does not apply to—

- (a) goods (for example, bedding) in which feathers or down constitute only filling or padding; or
- (b) articles of apparel and accessories in which feathers or down constitute no more than mere trimming or padding; or
- (c) artificial flowers or foliage or their parts or made up articles in heading No. 67.02.

3. Heading No. 67.02 does not apply to—

- (a) articles of glass (Division 79); or
- (b) artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Column 1 Heading No.	Column 2 Heading.
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles of feathers, parts of feathers, or down, (other than goods falling within heading No. 05.07 and worked quills and scapes).
67.02	Artificial flowers, foliage or fruit and their parts; articles made of artificial flowers, foliage or fruit.
67.03	Human hair, dressed, thinned, bleached, otherwise worked; wool, other animal hair and other textile materials, prepared for use in making wigs and the like.
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets).

PART XIII.—ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA AND OF SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE.

Division 68.—Articles of Stone, Plaster, Cement, Asbestos, Mica and of Similar Materials.

NOTES:

1. This Division does not cover—

- (a) goods falling within Division 25; or
- (b) coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminized or asphalted paper); or
- (c) coated or impregnated textile fabric falling within Division 59 (for example, mica-coated fabric, bituminized or asphalted fabric); or
- (d) articles falling with Division 71; or
- (e) tools or parts of tools, falling within Division 82; or
- (f) lithographic stones in heading No. 84.34; or
- (g) electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26; or
- (h) dental burrs (heading No. 90.17); or
- (i) goods falling within Division 91 (for example, clocks and clock cases); or
- (j) goods falling within heading No. 95.08, if made of materials specified in Note 2(b) to Division 95; or
- (k) articles falling within Division 97 (for example, toys, games and sports requisites); or
- (l) 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
- (m) works of art, collectors' pieces or antiques (Division 99).

2. In heading No. 68.02 the expression "worked monumental or building stone" applies 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 does not apply to slate.

Column 1 Heading No.	Column 2 Heading.
68.01	Road and paving setts, curbs and flagstones, of natural stone (except slate).
68.02	Worked monumental or building stone, and articles of monumental or building stone (including mosaic cubes), other than goods falling within heading No. 68.01 or Division 69.
68.03	Worked slate and articles of slate, including articles of agglomerated slate.
68.04	Hand polishing stones, whetstones, oilstones, hones and the like, and millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks; segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery.
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.
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 Division 69.
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch).
68.09	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances.
68.10	Articles of plastering material.
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not.
68.12	Articles of asbestos cement, of cellulose fibre-cement or the like.
68.13	Fabricated asbestos and articles made of fabricated asbestos (for example, asbestos, 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.
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials.
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and micafolium).
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.

Division 69.—Ceramic Products.

NOTES:

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

2. This Division does not cover—

- (a) goods falling within Division 71 (for example, imitation jewellery); or
- (b) cermets falling within heading No. 81.04; or

- (c) electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26; or
- (d) artificial teeth (heading No. 90.19); or
- (e) goods falling within Division 91 (for example, clocks and clock cases); or
- (f) articles falling within Division 97 (for example, toys, games and sports requisites); or
- (g) smoking pipes, buttons or other articles falling within Division 98; or
- (h) original statuary, collectors' pieces or antiques (Division 99).

Column 1 Heading No.	Column 2 Heading.
	Subdivision A.—Heat-insulating and Refractory Goods.
69.01	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).
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01.
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01.
	Subdivision B.—Other Ceramic Products.
69.04	Building bricks (including flooring blocks, support or filler tiles and the like).
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments.
69.06	Piping, conduits and guttering (including angles, bends and similar fittings).
69.07	Unglazed setts, flags and paving, hearth and wall tiles.
69.08	Glazed setts, flags and paving, hearth and wall tiles.
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.
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures.
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).
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery.
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture.
69.14	Other articles.

Division 70.—Glass and Glassware.

NOTES:

1. For the purposes of this Division, the expression "glass" extends to fused quartz and fused silica.
2. This Division does not cover—
 - (a) ceramic enamels (heading No. 32.08); or
 - (b) goods falling within Division 71 (for example, imitation jewellery); or
 - (c) electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26; or

- (d) hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Division 90; or
- (e) toys, games, sports requisites, Christmas tree ornaments or other articles falling within Division 97 (excluding glass eyes without mechanisms for dolls or for other articles in Division 97); or
- (f) buttons, fitted vacuum flasks, scent or similar sprays of other articles falling within Division 98.

3. 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.

4. For the purposes of heading No. 70.20, the expression "wool" means—

- (a) mineral wools with a silica (SiO_2) content not less than 60% by weight; or
- (b) mineral wools with a silica (SiO_2) content less than 60% but with alkaline oxide (K_2O and/or Na_2O) content of more than 5% by weight or a boric oxide (B_2O_3) content of more than 2% by weight.

Mineral wools which do not comply with such specifications fall in heading No. 68.07.

Column 1 Heading No.	Column 2 Heading.
70.01	Waste glass (cullet); glass in the mass (excluding optical glass).
70.03	Glass in balls, rods and tubes, unworked (not being optical glass).
70.04	Unworked cast or rolled glass (including flashed or wired glass) whether figured or not in rectangles.
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles.
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked.
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.
70.08	Safety glass consisting of toughened or laminated glass, shaped or not.
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed.
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers, of glass, of a kind commonly used for the conveyance or packing of goods; stoppers and other closures, of glass.
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like.
70.12	Glass inners for vacuum flasks or for other vacuum vessels.
70.13	Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses.
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass.
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.
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.

Column 1 Heading No.	Column 2 Heading.
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules.
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses.
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass smallwares, and articles of glassware made from them; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains.
70.20	Glass fibre (including wool), yarns, fabrics, and articles made from them.
70.21	Other articles of glass.

PART XIV.—PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES MADE OF THEM: IMITATION JEWELLERY: COIN.

Division 71.—Pearls, Precious and Semi-precious Stones, Precious Metals, Rolled Precious Metals, and Articles made of them; Imitation Jewellery.

NOTES:

1. In this Division—

“pearls” includes cultured pearls;

“other metals of the platinum group” means iridium, osmium, palladium, rhodium and ruthenium;

“precious metal” means silver, gold, platinum and other metals of the platinum group;

“rolled precious metal” means material made with a base of metal on one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal and includes base metal inlaid with precious metal.

2. For the purposes of this Division, any alloy (including a sintered mixture and an intermetallic compound) containing precious metal is to be treated as an alloy of precious metal 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; and

(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; and

(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.

3. Except where the context otherwise requires, any reference in the Notes to this Division 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 2, but not to rolled precious metal or to base metal or non-metals coated or placed with precious metal.

4. Subject to Note 1(a) to Part VI and except as provided in the Notes to this Division, all articles consisting wholly or partly—

(a) of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed); or

(b) of precious metal or of rolled precious metal,

are to be classified within this Division and not within any other Division.

5. 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 4(b) 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).

6. This Division does not cover—

(a) amalgams of precious metal, and colloidal precious metal (heading No. 28.49); or

(b) sterile surgical suture materials, dental fillings and other goods falling in Division 30; or

(c) goods falling within Division 32 (for example, lustres); or

(d) handbags and other articles falling within heading No. 42.02 or 42.03; or

(e) goods in heading No. 43.03 or 43.04; or

(f) goods falling within Part XI (textiles and textile articles); or

(g) footwear (Division 64) and headgear (Division 65); or

(h) umbrellas, walking-sticks and other articles falling within Division 66; or

(i) coin (Division 72 or 99); or

(j) abrasive goods falling within headings Nos. 68.04 and 68.06 or Division 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods in Division 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 their parts, falling within Part XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed) or;

(k) goods falling within Division 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments); or

(l) arms or parts of arms (Division 93); or

(m) articles covered by Note 1 to Division 97; or

(n) articles falling within headings of Division 98 other than headings Nos. 98.01 and 98.12; or

(o) original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding 100 years (heading No. 99.06), other than pearls or precious or semi-precious stones.

7. 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 (for example cigarette cases, powder boxes, chain purses, cachou boxes).

8. For the purposes of heading 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.

9. For the purposes of heading 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of Paragraph (a) of Note 7 (but not including buttons, studs, cuff-links or other articles in heading No. 98.01 or dress combs, hair slides or the like in 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.

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

Column 1 Heading No.	Column 2 Heading.
	Subdivision A.—Pearls and Precious and Semi-precious Stones.
71.01	Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport).
71.02	Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport).
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).
71.04	Dust and powder of natural or synthetic precious or semi-precious stones.
	Subdivision B.—Precious Metals and Rolled Precious Metals, Unwrought, Unworked or Semi-manufactured.
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured.
71.06	Rolled silver, unworked or semi-manufactured.
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured.
71.08	Rolled gold on base metal or silver, unworked or semi-manufactured.
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured.
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured.
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls, and other waste and scrap, of precious metal.

Column 1 Heading No.	Column 2 Heading.
Subdivision C.—Jewellery, Goldsmiths' and Silversmiths' Wares and Other Articles.	
71.12	Articles of jewellery and their parts, of precious metal or rolled precious metal.
71.13	Articles of goldsmiths' or silversmiths' wares and their parts, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12.
71.14	Other articles of precious metal or rolled precious metal.
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed).
71.16	Imitation jewellery.

Division 72.—Coin.

NOTE:

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

Column 1 Heading No.	Column 2 Heading.
72.01	Coin.

PART XV.—BASE METALS AND ARTICLES OF BASE METAL.

Interpretation of Part XV.

NOTES:

1. 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; and
 - (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, 83.14 and frames and mirrors, of base metal, in heading No. 83.06.
2. For the purposes of this Part, 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.
3. In Divisions 73 to 82 (but not in heading No. 73.29) references to parts of goods do not include references to parts of general use as defined in Note 1.
4. Subject to Note 3 and to the note to Division 83, the headings in Divisions 73 to 81 do not apply to any goods falling within Division 82 or 83.
5. This Part 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; or
 - (b) ferro-cerium or other pyrophoric alloys (heading No. 36.08); or
 - (c) headgear or parts of headgear falling within heading No. 65.06 or 65.07; or
 - (d) umbrella frames and other goods falling within heading No. 66.03; or

- (e) goods falling within Division 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery); or
- (f) articles falling within Part XVI (machinery, mechanical appliances and electrical goods); or
- (g) assembled railway or tramway track (heading No. 86.10) or other articles falling within Part XVII (vehicles, ships and boats, aircraft); or
- (h) instruments or apparatus of base metal of a kind falling within Part XVIII, including clock and watch springs; or
- (i) lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Part XIX (arms and ammunition); or
- (j) articles falling within Division 94 (furniture and mattress supports); or
- (k) hand sieves (heading No. 96.06); or
- (l) articles falling within Division 97 (for example, toys, games and sports requisites); or
- (m) buttons, pens, pencil-holders, pen nibs or other articles falling within Division 98.

6. The classification of alloys (other than ferro-alloys and master alloys as defined in Divisions 73 and 74) is as follows:—

- (a) an alloy of base metals is to be treated as an alloy of the metal which predominates by weight over each of the other metals; and
- (b) an alloy composed of base metals of this Part and of elements not falling within this Part is to be treated as an alloy of base metals of this Part if the total of such metals equals or exceeds the total weight of the other elements present.

In this Part the term "alloys" is to be taken to include sintered mixtures of metal powders, heterogeneous intimate mixtures obtained by melting (other than cermets) and intermetallic compounds.

7. 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 6, are to be classified as alloys of that metal.

8. The classification of composite articles is, except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Rules for Interpretation of this Schedule) containing two or more base metals are to be treated as articles of the base metal predominating by weight and for this purpose—

- (a) iron and steel, or different kinds of iron or steel, are regarded as one and the same metal; and
- (b) an alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 6, it is classified; and
- (c) a cermet in heading No. 81.04 is regarded as a single base metal.

Division 73.—Iron and Steel and Articles made of Iron and Steel.

NOTES:

1. In this Division—

- (a) "pig iron and cast iron" (heading No. 73.01) means 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; and

not more than 8% silicon; and

not more than 6% manganese; and

not more than 30% chromium; and

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),

but 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; and

- (b) "spiegeleisen" (heading No. 73.01) means a ferrous product containing, by weight, more than 6% but not more than 30% of manganese and otherwise conforming to the specification in Paragraph (a); and

- (c) "ferro-alloys" (heading No. 73.02) means alloys of iron (other than master alloys as defined in Note 1 to Division 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; and

- (d) "puddled bars and pilings" (heading No. 73.06) means products for rolling, forging or re-melting obtained—

(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; and

- (e) "ingots" (heading No. 73.06) means products for rolling or forging obtained by casting into moulds; and

- (f) "blooms and billets" (heading No. 73.07) means semi-finished products of rectangular section, of a cross-sectional area exceeding 1 225 mm² and of such dimensions that the thickness exceeds one quarter of the width; and
- (g) "slabs and sheet bars" (including tinplate bars) (heading No. 73.07) means 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; and
- (b) "coils for re-rolling" (heading No. 73.08) means 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; and
- (i) "universal plates" (heading No. 73.09) means 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; and
- (j) "bars and rods" (including wire rod) (heading No. 73.10) means products of solid section which do not conform to the entirety of any of the definitions in Paragraphs (f), (g), (b), (i), (m), (n) and (o), 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, and also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to this definition; and
- (k) "hollow mining drill steel" (heading No. 73.10) means 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; and
- (l) "angles, shapes and sections" (heading No. 73.11) means products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions in Paragraphs (f), (g), (b), (i), (m), (n) and (o) and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow; and
- (m) "hoop and strip" (heading No. 73.12) means 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; and
- (n) "sheets and plates" (Heading No. 73.13) means rolled products (other than "coils for re-rolling" as defined in Paragraph (b)) of any thickness and, if in rectangles, of a width exceeding 500 mm. This heading applies, 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; and

(o) "wire" (heading No. 73.14) means cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 mm, but in the case of headings Nos. 73.26 and 73.27, the term "wire" is deemed to include rolled products of the same dimensions; and

(p) "alloy steel" (heading No. 73.15) means steel containing, by weight, one or more elements in the following proportions:—

more than 2.00% 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; and

(q) "high carbon steel" (heading No. 73.15) means steel containing, by weight, not less than 0.60% of carbon and having a content, by weight, less than 0.04% of phosphorus and sulphur taken separately and less than 0.07% of those elements taken together.

2. Headings Nos. 73.06 to 73.14 do not 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 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. In heading No. 73.19 "high-pressure hydro-electric conduits of steel" means riveted, welded or seamless circular steel tubes or pipes and bends for them, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10.5 mm.

Column 1 Heading No.	Column 2 Heading.
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms.
73.02	Ferro-alloys.
73.03	Waste and scrap metal of iron or steel.
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel.
73.05	Iron or steel powders; sponge iron or steel.

Column 1 Heading No.	Column 2 Heading.
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel.
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel.
73.08	Iron or steel coils for re-rolling.
73.09	Universal plates of iron or steel.
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel.
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.
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled.
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled.
73.14	Iron or steel wire, whether or not coated, but not insulated.
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14.
73.16	Railway and tramway track construction material of iron or steel, as follows:—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 specialized for joining or fixing rails.
73.17	Tubes and pipes, of cast iron.
73.18	Tubes and pipes and their blanks, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits.
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced.
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel.
73.21	Structures and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.
73.22	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 litres whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
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.
73.24	Containers, of iron or steel, for compressed or liquefied gas.
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables.
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel.
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire; expanded metal, of iron or steel.
73.29	Chain and parts of chains, of iron or steel.
73.30	Anchors and grapnels and their parts, of iron or steel.
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.
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of iron or steel; washers (including spring washers) of iron or steel.
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel.
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins, curling grips and the like, of iron or steel.
73.35	Springs and leaves for springs, of iron or steel.

Column 1 Heading No.	Column 2 Heading.
73.36	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 their parts, of iron or steel.
73.37	Boilers (excluding boilers in heading No. 84.01) and radiators, for central heating, not electrically heated, and their parts, 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 their parts, of iron or steel.
73.38	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.
73.40	Other articles of iron or steel.

Division 74.—Copper and Articles made of Copper.

NOTES:

1. In this Division—

“wire” (heading No. 74.03) means rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm;

“wrought bars, rods, angles, shapes and sections” (heading No. 74.03) means—

- (a) 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; and
- (b) 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 of products falling within other headings,

but 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 to be taken to be unwrought copper in heading No. 74.01;

“wrought plates, sheets and strip” (heading No. 74.04) means 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 and the heading applies, 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. For the purposes of heading No. 74.02, “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 Division.

3. Heading No. 74.07 applies, 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.

4. Heading No. 74.08 applies, inter alia, to tube and pipe fittings which have been similarly treated.

Column 1 Heading No.	Column 2 Heading.
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap.
74.02	Master alloys.
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire.
74.04	Wrought plates, sheets and strip, of copper.
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.
74.06	Copper powders and flakes.
74.07	Tubes and pipes and blanks for tubes and pipes of copper; hollow bars of copper.
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper.
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables.
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper.
74.15	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, screws (including screw hooks and screw rings), rivets, cotters, cotter-pins and similar articles, of copper; washers (including spring washers) of copper.
74.16	Springs of copper.
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and their parts, of copper.
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.
74.19	Other articles of copper.

Division 75.—Nickel and Articles made of Nickel.

NOTES:

1. In this Division—

“wire” (heading No. 75.02) means rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm;

“wrought bars, rods, angles, shapes and sections” (heading No. 75.02) means—

(a) 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; and

- (b) cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

"wrought plates, sheets and strip" (heading No. 75.03) means 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 and the heading applies, 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 applies, 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.

Column 1 Heading No.	Column 2 Heading.
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap.
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire.
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes.
75.04	Tubes and pipes and blanks for tubes and pipes, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel.
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis.
75.06	Other articles of nickel.

Division 76.—Aluminium and Articles made of Aluminium.

NOTES:

1. In this Division—

"wire" (heading No. 76.02) means rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm;

"wrought bars, rods, angles, shapes and sections" (heading No. 76.02) means—

- (a) 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; and
- (b) cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

"wrought plates, sheets and strip" (heading No. 76.03) means 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 and this heading applies, 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 applies, inter alia, to tubes, pipes, 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.

3. Heading No. 76.07 applies, inter alia, to tube and pipe fittings which have been similarly treated.

Column 1 Heading No.	Column 2 Heading.
76.01	Unwrought aluminium; aluminium waste and scrap.
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire.
76.03	Wrought plates, sheets and strip, of aluminium.
76.04	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.
76.05	Aluminium powders and flakes.
76.06	Tubes and pipes and blanks for tubes and pipes of aluminium; hollow bars of aluminium.
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium.
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.
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.
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.
76.11	Containers, of aluminium, for compressed or liquefied gas.
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables.
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.
76.16	Other articles of aluminium.

Division 77.—Magnesium and Beryllium and Articles made of Magnesium and Beryllium.

Column 1 Heading No.	Column 2 Heading.
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap.
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks for tubes and pipes, of magnesium; hollow bars of magnesium; other articles of magnesium.
77.04	Beryllium, unwrought or wrought, and articles of beryllium.

Division 78.—Lead and Articles made of Lead.

NOTES:

1. In this Division—

“wire” (heading No. 78.02) means rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm;

“wrought bars, rods, angles, shapes and sections” (heading No. 78.02) means—

- (a) 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; and
- (b) cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

“wrought plates, sheets and strip” (heading No. 75.03) means 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, and which are of a weight exceeding 1 700 g/m² and this heading applies, 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 applies, 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.

Column 1 Heading No.	Column 2 Heading.
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap.
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire.
78.03	Wrought plates, sheets and strip, of lead.
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 ² ; lead powders and flakes.
78.05	Tubes and pipes and blanks for tubes and pipes, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead.
78.06	Other articles of lead.

Division 79.—Zinc and Articles made of Zinc.

NOTES:

1. In this Division—

“wire” (heading No. 79.02) means rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm;

"wrought bars, rods, angles, shapes and sections" (heading No. 79.02) means—

- (a) 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; and
- (b) cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

"wrought plates, sheets and strip" (heading No. 79.03) means 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 and this heading applies, 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 applies, 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.

Column 1 Heading No.	Column 2 Heading.
79.01	Unwrought zinc; zinc waste and scrap.
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire.
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes.
79.04	Tubes and pipes and blanks for tubes and pipes, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc.
79.06	Other articles of zinc.

Division 80.—Tin and Articles made of Tin.

NOTES:

1. In this Division—

"wire" (heading No. 80.02) means rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm;

"wrought bars, rods, angles, shapes and sections" (heading No. 80.02) means—

- (a) 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; and
- (b) cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling);

"wrought plates, sheets and strip" (heading No. 80.03) means 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, and which are of a weight exceeding 1 kg/m² and this heading applies, 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 applies, 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.

Column 1 Heading No.	Column 2 Heading.
80.01	Unwrought tin; tin waste and scrap.
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire.
80.03	Wrought plates, sheets and strip, of tin.
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 1kg/m ² ; tin powders and flakes.
80.05	Tubes and pipes and blanks for tubes and pipes, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin.
80.06	Other articles of tin.

Division 81—Tungsten, Molybdenum, Tantalum and Other Base Metals Employed in Metallurgy and Articles made from them.

NOTES:

Heading No. 81.04 applies 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 cermets.

Column 1 Heading No.	Column 2 Heading.
81.01	Tungsten (wolfram), unwrought or wrought, and articles made from tungsten.
81.02	Molybdenum, unwrought or wrought, and articles made from molybdenum.
81.03	Tantalum, unwrought or wrought, and articles made from tantalum.
81.04	Other base metals, unwrought or wrought, and articles made from those other base metals; cermets, unwrought or wrought, and articles made from cermets.

Division 82.—Tools, Implements, Cutlery, Spoons and Forks, of Base Metal; their Parts.

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, this Division covers only articles with a blade, working edge, working surface or other working part of—

- (a) base metal; or
- (b) metal carbides; or
- (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 Division 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), but parts of general use as defined in Note 1 to this Part are in all cases excluded from this Division.
3. 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.
4. Cases, boxes and similar containers imported with articles in this Division are to be classified with such articles if they are of a kind normally sold together, but cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Column 1 Heading No.	Column 2 Heading.
82.01	Hand tools as follows:— spades, shovels, 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.
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades).
82.03	Hand tools, as follows:— pliers (including cutting pliers), pincers, tweezers, tin-men's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps.
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Division; 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).
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits.
82.06	Knives and cutting blades, for machines or for mechanical appliances.
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).
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.
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06, and their blades.
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips).
82.12	Scissors (including tailors' shears), and their blades.
82.13	Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files).
82.14	Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware.
82.15	Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14.

Division 83.—Miscellaneous Articles of Base Metal.

NOTE:

In this Division a reference to parts of articles does not apply 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 (Divisions 74 to 81).

Column 1 Heading No.	Column 2 Heading.
83.01	Locks and padlocks (key, combination or electrically operated), and their parts, 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.
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.
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.
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.
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.
83.06	Statuettes and other ornaments of a kind used indoors, of base metal; photograph, picture and similar frames, of base metal; mirrors of base metal.
83.07	Lamps and lighting fittings, of base metal, and their parts of base metal excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Division 85 (except heading No. 85.22).
83.08	Flexible tubing and piping, of base metal.
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 leather goods; tubular rivets and bifurcated rivets, of base metal; beads and spangles, of base metal.
83.11	Bells and gongs, non-electric, of base metal, and their parts of base metal.
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal.
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal.
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.

PART XVI.—MACHINERY AND MECHANICAL APPLIANCES; ELECTRICAL EQUIPMENT; AND THEIR PARTS.

Interpretation of Part XVI.

NOTE:

1. This Part does not cover—

- (a) transmission, conveyor, or elevator belts or belting, of artificial plastic material in Division 39, or of vulcanized rubber (heading No. 40.10); or other articles of a kind used in machinery or mechanical or electrical appliances or for other industrial purposes, of unhardened vulcanized rubber (heading No. 40.14); or
- (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 other industrial purposes; or

- (c) bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Divisions 39, 40, 44 and 48 or Part XV); or
 - (d) perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21; or
 - (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); or
 - (f) precious or semi-precious stones (natural, synthetic or reconstructed) in heading No. 71.02 or articles wholly of such stones in heading No. 71.15; or
 - (g) parts of general use, as defined in Note 1 to Part XV, of base metal (Part XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); or
 - (h) endless belts of metal wire or strip (Part XV); or
 - (i) articles falling within Division 82 or 83; or
 - (j) vehicles, aircraft, ships or boats, in Part XVII; or
 - (k) articles falling within Division 90; or
 - (l) clocks, watches and other articles falling within Division 91; or
 - (m) interchangeable tools in heading No. 82.05 and brushes of a kind used as parts of machines in heading No. 96.01; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Division 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09); or
 - (n) articles falling within Division 97.
2. Subject to Note 1, Note 1 to Division 84 and to Note 1 to Division 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 in Divisions 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings; and
 - (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, but goods which are equally suitable for use principally with the goods in headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13; and
 - (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.

Division 84.—Boilers, Machinery and Mechanical Appliances; their Parts.

NOTES:

1. This Division does not cover—

- (a) millstones, grindstones and other articles falling within Division 68; or
- (b) appliances and machinery (for example, pumps) and their parts, of ceramic material (Division 69); or
- (c) laboratory glassware in heading No. 70.17; machinery and appliances and their parts, of glass (heading No. 70.20 or 70.21); or
- (d) articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Divisions 74 to 81); or
- (e) tools for working in the hand falling within heading No. 85.05 or electro-mechanical domestic appliances within heading No. 85.06.

2. Subject to the operation of Note 3 of the Interpretation of Part 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.

3. Heading No. 84.17 does not apply to—

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

4. Heading No. 84.19 does not apply to—

- (a) sewing machines for closing bags or similar containers (heading No. 84.41); or
- (b) office machinery in heading No. 84.54.

5. For the purposes of heading No. 84.53, "automatic data processing machines" means—

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

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:—

- (d) it is connectable to the central processing unit either directly or through one or more other units; and
- (e) 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.

6. Heading No. 84.62 applies, *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.

7. A machine—

- (a) 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; and
- (b) subject to Notes 2 and 3 to the Interpretation of Part 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 also covers 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.

Column 1 Heading No.	Column 2 Heading.
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.
84.02	Auxiliary plant for use with boilers in heading No. 84.01 (for example, economizers, super-heaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units.
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.
84.05	Steam or other vapour power units, whether or not incorporating boilers.
84.06	Internal combustion piston engines.
84.07	Hydraulic engines and motors (including water wheels and water turbines).
84.08	Other engines and motors.
84.09	Mechanically propelled road rollers.
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.
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.
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air.
84.13	Furnace burners for liquid fuel (atomizers), for pulverized solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.
84.14	Industrial and laboratory furnaces and ovens, non-electric.
84.15	Refrigerators and refrigerating equipment (electrical and other).
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and their cylinders.

Column 1 Heading No.	Column 2 Heading.
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, sterilizing, pasteurizing, steaming, drying, evaporating, vapourizing, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical.
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases.
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling of labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines.
84.20	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting and checking machines; weighing machine weights of all kinds.
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.
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.
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self propelled (including snow-plough attachments).
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertilizer distributors); lawn and sports ground rollers.
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).
84.26	Dairy machinery (including milking machines).
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like.
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.
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.
84.30	Machinery, not falling within any other heading of this Division, 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.
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard.
84.32	Book-binding machinery, including book-sewing machines.
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard.
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine tools in heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed slugs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).

Column 1 Heading No.	Column 2 Heading.
84.35	Other printing machinery; machines for uses ancillary to printing.
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.
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.
84.38	Auxiliary machinery for use with machines in 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 in the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles).
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.
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather wallpaper, wrapping paper, linoleum or other materials, and their engraved or etched plates, blocks or rollers.
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles.
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery).
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries.
84.44	Rolling mills and rolls for rolling mills.
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50.
84.46	Machine-tools for working stone, ceramics, concrete, asbestos-cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49.
84.47	Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49.
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.
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor.
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances.
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines.
84.52	Calculating machines; accounting machines; cash registers, postage-franking machines, ticker-issuing machines and similar machines, incorporating a calculating device.
84.53	Automatic data processing machines and their units; magnetic or optical readers, machines for transcribing data on to data media in coded form and machines for processing such data, elsewhere specified or included.
84.54	Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines).

Column 1 Heading No.	Column 2 Heading.
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within headings No. 84.51 to 84.54.
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.
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance.
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Division.
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.
84.61	Taps, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves.
*84.62	Ball, roller or needle roller bearings or their parts.
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.
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.
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Division.

Division 85.—Electrical Machinery and Equipment and their Parts.

NOTES:

1. This Division 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; or
- (b) articles of glass in heading No. 70.11; or
- (c) electrically heated furniture in Division 94.

2. Heading No. 85.01 does not 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 applies 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; and

- (b) other machines provided the weight of such other machines does not exceed 20 kg,

but does not 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" means — 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), but does not cover circuits combined with elements other than those obtained during the printing process, they may 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" means those devices the operation of which depends on variations in resistivity on the application of an electric field; and

- (b) "electronic microcircuits" means—

- (i) microassemblies of the "fagot" module, micromodule and similar types, consisting of discrete, active and passive miniaturized components which are combined and interconnected; and
- (ii) 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; and
- (iii) 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.), and may also include miniaturized 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.

Column 1 Heading No.	Column 2 Heading.
85.01	Electrical goods of the following descriptions:— generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors.
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.
85.03	Primary cells and primary batteries.
85.04	Electric accumulators.
85.05	Tools for working in the hand, with self-contained electric motor.

Column 1 Heading No.	Column 2 Heading.
85.06	Electro-mechanical domestic appliances, with self-contained electric motor.
85.07	Shavers and hair clippers, with self-contained electric motor.
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starter motors, sparking plugs and glow plugs); generators (dynamos and alternators) and cut-outs for use in conjunction with such engines.
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles.
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09.
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric or laser-operated welding, brazing, soldering or cutting machines and apparatus.
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.
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems).
85.14	Microphones and stands for microphones; loudspeakers; audio-frequency electric amplifiers.
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers and television cameras); radio navigational aid apparatus, radar apparatus and radio remote control apparatus.
85.16	Electric traffic control equipment for railways, roads or inland water-ways and equipment used for similar purposes in port installations or on airfields.
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those in heading No. 85.09 or 85.16.
85.18	Electric capacitors, fixed or variable.
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connexions to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lamp-holders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels.
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps.
85.21	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photocells; mounted piezo-electric crystals; diodes, transistors and similar semi-conductor devices; light emitting diodes; electronic microcircuits.
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading in this Division.
85.23	Insulated (including enamelled or anodized) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors.
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes.
85.25	Insulators of any materials.
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.
85.27	Electrical conduit tubing and their joints, of base metal lined with insulating material.

Column 1 Heading No.	Column 2 Heading.
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings in this Division.

PART XVII.—VEHICLES, AIRCRAFT, AND THEIR PARTS; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT.

Interpretation of Part XVII.

NOTES:

1. Throughout this Part "parts" and "parts and accessories" do not apply to the following articles, whether or not they are identifiable as for the goods of this Part:—

- (a) joints, washers and the like (classified according to their constituent material or in heading No. 84.64); or
- (b) parts of general use, as defined in Note 1 to Part XV, of base metal (Part XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); or
- (c) articles falling within Division 82 (tools); or
- (d) articles falling within heading No. 83.11; or
- (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; or
- (f) electrical machinery and equipment (Division 85); or
- (g) articles falling within Division 90; or
- (h) clocks (Division 91); or
- (i) arms (Division 93); or
- (j) brushes of a kind used as parts of vehicles (heading No. 96.01).

2. This Part 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.

3. References in Divisions 86 to 88 to parts or accessories do not apply to parts or accessories which are not suitable for use solely or principally with the articles in those Divisions and a part or accessory which answers to a description in two or more of the headings in those Divisions 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 Part with the vehicles to which they are most akin as follows:—

- (a) in Division 86 if designed to travel on a guide-track (hovertrains); and
- (b) in Division 87 if designed to travel over land or over both land and water; and
- (c) in Division 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 in this note.

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.

Division 86.—Railway and Tramway Locomotives, Rolling-stock and their Parts; Railway and Tramway Track Fixtures and Fittings; Traffic Signalling Equipment of all kinds (not Electrically Powered).

NOTES:

1. This Division 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); or
- (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 applies, inter alia, to—

- (a) axles, wheels, metal tyres, hoops and hubs and other parts of wheels; and
- (b) frames, underframes and bogies; and
- (c) axle boxes; brake gear; and
- (d) buffers for rolling-stock; coupling gear and corridor connexions; and
- (e) coachwork.

3. Subject to the provisions of Note 1, heading No. 86.10 applies inter alia, to—

- (a) assembled track, turntables, platform buffers, loading gauges; and
- (b) semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Column 1 Heading No.	Column 2 Heading.
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity.
86.03	Other rail locomotives; tenders.
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys.
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.
86.06	Railway and tramway rolling-stock, as follows:— workshops, cranes and other service vehicles.
86.07	Railway and tramway goods vans, goods wagons and trucks.
86.08	Containers specially designed and equipped for carriage by one or more modes of transport.
86.09	Parts of railway and tramway locomotives and rolling-stock.

Column 1 Heading No.	Column 2 Heading.
86.10	Railway and tramway track fixtures and fittings; mechanical equipment, not electrically powered, for signalling to or controlling road, rail or other vehicles, ships or aircraft; parts of such fixtures, fittings or equipment.

Division 87.—Vehicles, Other than Railway or Tramway Rolling-stock and their Parts.

NOTES:

1. The headings of this Division do not apply to railway or tramway rolling-stock designed solely for running on rails.
2. For the purposes of this Division, 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 connexion with the main use of the tractor, of tools, seeds, fertilizers or other goods.
3. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.
4. Headings Nos. 87.10 and 87.14 do not 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.

Column 1 Heading No.	Column 2 Heading.
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys.
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those in heading No. 87.09).
87.03	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles in heading No. 87.02.
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of such vehicles.
87.08	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles.
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxilliary motor, with or without side-cars; side-cars of all kinds.
87.10	Cycles (including delivery tricycles), not motorized.
87.11	Invalid carriages, whether or not motorized or otherwise mechanically propelled.
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11.
87.13	Baby carriages and their parts.

Column 1 Heading No.	Column 2 Heading.
87.14	Other vehicles (including trailers), not mechanically propelled, and their parts.

Division 88.—Aircraft and their Parts; Parachutes; Catapults and Similar Aircraft Launching Gear; Ground Flying Trainers.

Column 1 Heading No.	Column 2 Heading.
88.01	Balloons and airships.
88.02	Flying machines, gliders and kites; rotochutes.
88.03	Parts or goods falling in heading No. 88.01 or 88.02.
88.04	Parachutes and parts and accessories of parachutes.
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of such articles.

Division 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.

Column 1 Heading No.	Column 2 Heading.
89.01	Ships, boats and other vessels not falling within any of the following headings in this Division.
89.02	Vessels specially designed for towing (tugs) or pushing other vessels.
89.03	Light-vessels, fire-floats, dredges of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks; floating or submersible drilling or production platforms.
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).

PART XVIII.—OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; CLOCKS AND WATCHES; MUSICAL INSTRUMENTS; SOUND RECORDERS OR REPRODUCERS; TELEVISION IMAGE AND SOUND RECORDERS OR REPRODUCERS; AND THEIR PARTS.

Division 90.—Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus; their Parts.

NOTES:

1. This Division does not cover—

- (a) articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanized 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); or
- (b) refractory goods in heading No. 69.03; laboratory, chemical or industrial wares in heading No. 69.09; or
- (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. 83.06 or Division 71; or
- (d) goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18; or
- (e) parts of general use, as defined in Note 5 of the Interpretation of Part XV, of base metal (Part XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); or
- (f) pumps incorporating measuring devices, in heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery in heading No. 84.22; fittings for adjusting work or tools or machine-tools, in 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 in heading No. 84.61; or
- (g) searchlights and spotlights, of a kind used on motor vehicles, in heading No. 85.09, and radio navigational aid or radar apparatus in heading No. 85.15; or
- (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); or
- (i) articles in Division 97; or
- (j) capacity measures, which are to be classified according to the material of which they are made; or
- (k) spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Part XV).

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

- (a) parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements in heading No. 90.01 or 90.02) of any particular heading in this Division or in Division 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading; and
- (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 does not 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 in this Division; 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 applies only to—

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

Column 1 Heading No.	Column 2 Heading.
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 polarizing material.
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.
90.03	Frames and mountings, and their parts, for spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other.
90.05	Refracting telescopes (monocular and binocular), prismatic or not.
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings for them but not including instruments for radio-astronomy.
90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps in heading No. 85.20.
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles.
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers.
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Division; photo-copying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors.
90.11	Microscopes and diffraction apparatus, electron and proton.
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image.

Column 1 Heading No.	Column 2 Heading.
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading in this Division; lasers, other than laser diodes.
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders.
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, drawing sets slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading in this Division (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors.
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electromedical apparatus and ophthalmic instruments).
90.18	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators).
90.19	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial limbs, eyes, teeth and other artificial parts of the body; hearing aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability.
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.
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses.
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).
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments.
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.
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.
90.26	Gas, liquid and electricity supply or production meters; calibrating meters for them.
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.
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus.
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28.

Division 91.—Clocks and Watches; their Parts.

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 do not apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

3. This Division—

(a) does not cover parts of general use as defined in Note 5 of the Interpretation of Part XV, of base metal (Part XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); and

(b) 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 Division and not within any other Division.

5. Cases, boxes and similar containers imported with articles in this Division are to be classified with such articles if they are of a kind normally sold together; cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Column 1 Heading No.	Column 2 Heading.
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches.
91.02	Clocks with watch movements (excluding clocks in heading No. 91.03).
91.03	Instrument panel clocks of a similar type, for vehicles, aircraft or vessels.
91.04	Other clocks.
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.
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor.
91.07	Watch movements (including stop-watch movements), assembled.
91.08	Clock movements, assembled.
91.09	Watch cases and parts of watch cases.
91.10	Clock cases and cases of a similar type for other goods in this Division, and their parts.
91.11	Other clock and watch parts.

Division 92.—Musical Instruments; Sound Recorders or Reproducers; Television Image and Sound Recorders or Reproducers; their Parts and Accessories.

NOTES:

1. This Division does not cover—

(a) film wholly or partly sensitized for photographic or photo-electric recording or such film exposed, whether or not developed (Division 37); or

- (b) parts of general use, as defined in Note 5 of the Interpretation of Part XV, of base metal (Part XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); or
 - (c) microphones, amplifiers, loud-speakers, headphones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Division 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments in this Division; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15); or
 - (d) brushes (for cleaning musical instruments) falling within heading No. 96.01; or
 - (e) toy instruments (heading No. 97.03); or
 - (f) collector's 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 Part XV).
2. Bows and sticks and similar devices used in playing the musical instruments in headings Nos. 92.02 and 92.06 imported with such instruments in normal numbers and clearly intended for use with them are to be classified in the same heading as the relative instruments.
3. 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 the instrument.
4. Cases, boxes and similar containers imported with articles of this Division are to be classified with such articles if they are of a kind normally sold together; cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Column 1 Heading No.	Column 2 Heading.
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps.
92.02	Other string musical instruments.
92.03	Pipe and reed organs, including harmoniums and the like.
92.04	Accordions, concertinas and similar musical instruments; mouth organs.
92.05	Other wind musical instruments.
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets).
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions).
92.08	Musical instruments not falling within any other heading in this Division (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).
92.10	Parts and accessories of musical instruments, including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds.
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders or reproducers.
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.

Column 1 Heading No.	Column 2 Heading.
92.13	Other parts and accessories of apparatus falling within heading No. 92.11.

PART XIX.—ARMS AND AMMUNITION: THEIR PARTS.

Division 93.—Arms and Ammunition; their Parts.

NOTES:

1. This Division does not cover—

- (a) goods falling within Division 36 (for example, percussion caps, detonators, signalling flares); or
- (b) parts of general use, as defined in Note 5 of the Interpretation of Part XV, of base metal (Part XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); or
- (c) armoured fighting vehicles (heading No. 87.08); or
- (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 (Division 90); or
- (e) bows, arrows, fencing foils or toys falling within Division 97; or
- (f) collectors' pieces or antiques (heading No. 99.05 or 99.06).

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

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

Column 1 Heading No.	Column 2 Heading.
93.01	Side-arms (for example, swords, cutlasses and bayonets) and their parts and scabbards and their sheaths.
93.02	Revolvers and pistols, being firearms.
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols).
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like.
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns.
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms.
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and their parts; ammunition and their parts including cartridge wads; lead shot prepared for ammunition.

PART XX.—MISCELLANEOUS MANUFACTURED ARTICLES.

Division 94.—Furniture and Parts of Furniture; Bedding, Mattresses, Mattress Supports, Cushions and Similar Stuffed Furnishings.

NOTES:

1. This Division does not cover—

- (a) pneumatic or water mattresses, pillows or cushions, falling within Division 39, 40 or 62; or
- (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); or
- (c) articles of stone, ceramic or any other material referred to in Division 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Division 68 or 69); or
- (d) mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09; or
- (e) parts of general use as defined in Note 5 of the Interpretation of Part XV, of base metal (Part XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); safes falling within heading No. 83.03); or
- (f) furniture specially designed as parts of refrigerators in heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41); or
- (g) furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15); or
- (h) dentists' spittoons falling within heading No. 90.17; or
- (i) goods falling within Division 91 (for example, clocks and clock cases); or
- (j) furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or
- (k) 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 these headings only if they are designed to be placed on the floor or ground, but this provision does not apply to the following which are still to be classified in these 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; and
- (b) seats and beds; and
- (c) unit bookcases and similar unit furniture.

3. In this Division 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.

4. 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.

Column 1 Heading No.	Column 2 Heading.
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and their parts.
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 such articles.
94.03	Other furniture and its parts.
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).

Division 95.—Articles and Manufactures of Carving or Moulding Material.

NOTES:

1. This Division does not cover—

- (a) articles falling within Division 66 (for example, parts of umbrellas, walking-sticks); or
- (b) articles falling within Division 71 (for example, imitation jewellery); or
- (c) cutlery or other articles falling within Division 82 with handles or other parts of carving or moulding materials but the headings in this Division apply to separately imported handles or other parts of such articles; or
- (d) articles falling within Division 90 (for example, spectacle frames);
- (e) articles falling within Division 91 (for example, clock or watch cases); or
- (f) articles falling within Division 92 (for example, musical instruments and their parts); or
- (g) articles falling within Division 93 (arms and parts of arms); or
- (h) articles falling within Division 94 (furniture and its parts); or
- (i) brushes, powder puffs or other articles falling within Division 96; or
- (j) articles falling within Division 97 (toys, games and sports requisites); or
- (k) articles falling within Division 98 (for example, buttons, cuff-links, smoking pipes, combs); or
- (l) collectors' pieces or antiques (Division 99).

2. In heading No. 95.08 "vegetable or mineral carving material" applies to—

- (a) hard seeds, pips, hulls and nuts and similar vegetable materials of a kind used for carving (for example, corozo and dom); and
- (b) jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum.

Column 1 Heading No.	Column 2 Heading.
95.05	Worked tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material, and articles made from those materials.
95.08	Worked vegetable or mineral carving material and articles of those materials; 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.

Division 96.—Brooms, Brushes, Powder-puffs and Sieves.

NOTES:

1. This Division does not cover—

- (a) articles falling within Division 71; or
- (b) brushes of a kind specialized for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17; or
- (c) toys (Division 97).

2. In heading No. 96.01, "prepared knots and tufts for broom or brush making" applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Column 1 Heading No.	Column 2 Heading.
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; other brooms and brushes (including brushes of a kind used as parts of machines); prepared knots and tufts for broom or brush making; paint rollers; squeegees (other than roller squeegees) and mops.
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material.
96.06	Hand sieves and hand riddles, of any material.

Division 97.—Toys, Games and Sports Requisites; their Parts.

NOTES:

1. The headings in this Division include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

2. This Division does not cover—

- (a) Christmas tree candles (heading No. 34.06); or
- (b) fireworks or other pyrotechnic articles falling within heading No. 36.05; or

- (c) yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Division 39, heading No. 42.06 or Part XI; or
- (d) sports bags or other containers in heading No. 42.02 or 43.03; or
- (e) sports clothing or fancy dress, of textiles, falling within Division 60 or 61; or
- (f) textile flags or bunting, or sails for boats or land craft, falling within Division 62; or
- (g) sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Division 64, or sports headgear falling within Division 65; or
- (h) climbing sticks, whips, riding crops or the like (heading No. 66.02), or their parts (heading No. 66.03); or
- (i) unmounted glass eyes for dolls or other toys, falling within heading No. 70.19; or
- (j) parts of general use, as defined in Note 5 of the Interpretation of Part XV, of base metal (Part XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); or
- (k) articles falling within heading No. 83.11; or
- (l) sports vehicles (other than bobsleighs, toboggans and the like) falling within Part XVII; or
- (m) children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10); or
- (n) sports craft such as canoes and skiffs (Division 89), or their means of propulsion (Division 44 for such articles made of wood); or
- (o) spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04); or
- (p) decoy calls and whistles (heading No. 92.08); or
- (q) arms or other articles in Division 93; or
- (r) racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

3. In heading No. 97.02 "dolls" applies only to such articles as are representations of human beings.

4. Subject to Note 2, parts and accessories which are suitable for use solely or principally with articles falling within any heading in this Division are to be classified with those articles.

Column 1 Heading No.	Column 2 Heading.
97.01	Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars); dolls' prams and dolls' push chairs.
97.02	Dolls.
97.03	Other toys; working models of a kind used for recreational purposes.
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pin-tables and table-tennis requisites).

Column 1 Heading No.	Column 2 Heading.
97.05	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 their figures).
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).
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.
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.

Division 98.—Miscellaneous Manufactured Articles.

NOTES:

- Subject to Note 2, the headings in this Division 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).
- This Division does not cover—
 - eyebrow and other cosmetic pencils (heading No. 33.06); or
 - 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 Note 5(a) to Division 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Division 71); or
 - parts of general use, as defined in Note 5 of the Interpretation of Part XV, of base metal (Part XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); or
 - mathematical drawing pens (heading No. 90.16); or
 - toys falling within Division 97.
- Cases, boxes and similar containers imported with articles in this Division are to be classified with such articles if they are of a kind normally sold together; cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Column 1 Heading No.	Column 2 Heading.
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles.
98.02	Side fasteners and their parts.
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 of such articles, other than those falling within heading No. 98.04 or 98.05.
98.04	Pen nibs and nib points.
98.05	Pencils (other than pencils in heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks.
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not.

Column 1 Heading No.	Column 2 Heading.
98.07	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes.
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.
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and their parts, excluding flints and wicks.
98.11	Smoking pipes, pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root); cigar and cigarette holders and their parts.
98.12	Combs, hair-slides and the like.
98.14	Scent and similar sprays of a kind used for toilet purposes, and their mounts and heads.
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts of such articles other than glass inners.
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing.

PART XXI.—WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES.

Division 99.—Works of Art, Collectors' Pieces, and Antiques.

NOTES:

1. This Division 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); or
- (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, "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 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, does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. Subject to Notes 1 to 3, articles falling within headings of this Division are to be classified in whichever of those headings is appropriate and not in any other heading of this Schedule.

5. Heading No. 99.06 does not apply to articles falling within any of the preceding headings of this Division.

6. 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.

Column 1 Heading No.	Column 2 Heading.
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 100 years.

PART XXII.—MISCELLANEOUS ARTICLES.

Division 100.—Outside Packages; Household Goods and Personal Effects.

Column 1 Heading No.	Column 2 Heading.
100.01	Returnable outside packages and outer covering including the sole containing package, in which goods are ordinarily imported when containing the goods.
100.02	Household goods and personal effects as prescribed subject to conditions as prescribed.

Note: DETAILS OF AMENDMENTS TO SCHEDULE 1.

39.07 amended by No. 30 of 1984, s. 1(a).

84.62 amended by No. 30 of 1984, s. 1(b).

SCHEDULE 2.

Note: In this Schedule an asterisk denotes the item has been amended in up-dating but, because of the large number of amendments, details of the origin of the amendments are not shown against individual items, but are set out in a separate list at the end of the Schedule.

Sec.3.

RATES OF IMPORT DUTY.

RULES FOR THE INTERPRETATION OF SCHEDULE 2.

Sch. 2.1 - Interpretation.

In this Schedule "All goods" means goods to which the tariff classification specified in Column 2 of that item applies.

Sch. 2.2 - Description of goods.

Where a description of goods is specified in Column 3 (not being "All goods"), the goods that fall within that item by virtue of that description are such goods as would fall within that description if it were specified in the tariff classification that applies to the goods.

Sch. 2.3 - Goods falling within two or more items.

Where, for any reason, goods fall within two or more items, the item that applies to the goods shall be ascertained in accordance with the following principles:—

- (a) where one of the items provides a more specific description of the goods than any other of those items, that first-mentioned item applies to the goods; and
- (b) where the item that applies to the goods cannot be ascertained in accordance with Paragraph (a) and the goods are—
 - (i) mixtures; or
 - (ii) composite goods consisting of different materials or made up of different compounds; or
 - (iii) put up in sets,
 and one material or compound gives to the goods their essential character, the goods shall be taken to consist of that material or component; and
- (c) where the item that applies to the goods cannot be ascertained in accordance with Paragraph (a) or (b), the item that applies to the goods is that item which returns the highest amount of duty among those items which equally merit consideration.

IMPORT RATES OF DUTY.

Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
1	05.01	All goods	17.5%
2	05.02	All goods	17.5%
3	05.03	All goods	17.5%
4	05.04	All goods other than sausage casings	17.5%
5	05.05	All goods	17.5%
6	05.07	All goods	17.5%
7	05.08	All goods	17.5%
8	05.09	All goods	17.5%
9	05.12	All goods	17.5%
10	05.13	All goods	17.5%
11	05.14	All goods	17.5%
12	05.15	All goods	17.5%
12A	08.01	Brazil nuts, cashew nuts, dates	20%
13	08.03	Figs, dried	5%
14	08.04	Grapes, dried	5%
14A	08.05	Almonds, hazel nuts, and other nuts	20%
15	08.10	All goods	5%
16	08.11	All goods	5%
17	08.12	All goods	5%
18	08.13	All goods	5%
19	09.01	All goods	30%
20	09.02	All goods	45%
21	09.03	All goods	45%
22	09.04	All goods	5%
23	09.05	All goods	5%
24	09.06	All goods	5%
25	09.07	All goods	5%
26	09.08	All goods	5%

Customs Tariff

Ch. No. 101A

Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
27	09.09	All goods	5%
28	09.10	All goods	5%
29	14.01	Rattan and bamboo, unworked or simply prepared	17.5%
30	15.10	Fatty alcohols	17.5%
31	15.15	All goods	17.5%
32	15.16	All goods	17.5%
33	15.17	All goods	5%
34	17.04	All goods	80%
35	18.06	Chocolate confectionery	15%
36	18.06	All goods, other than goods falling within Item 35	50%
37	19.07	Ships' biscuits	20%
38	19.08	Biscuits	25%
39	20.01	Fruit; olives; pickles and chutneys	5%
40	20.03	All goods	5%
41	20.04	All goods	50%
42	20.06	All goods, other than— (a) fruit for infants, in airtight containers; or (b) nuts	5%
42A	20.06	Roasted nuts, excluding roasted groundnuts	20%
42B	20.06	Nuts excluding groundnuts other than roasted	20%
43	20.07	Powders of natural fruit juices, for compounding non-alcoholic beverages	25%
44	20.07	Pure fruit and vegetable juices	20%
45	20.07	Concentrated fruit juice extracts, cordial and natural fruit flavours, fruit syrups other than those not put up for retail sale	40%
46	21.02	Extracts, essences or concentrates, of tea or mate, and preparations with a basis of those extracts, essences or concentrates	45%
47	21.02	All goods, other than goods falling within Item 46	40%
48	21.03	All goods	5%
49	21.04	All goods	5%
50	21.05	Soups and broths	10%
51	21.07	Concentrated extracts and powders, non-alcoholic, for making beverages and aerated waters	25%
51A	21.07	Jelly crystals, ice lollies	10%
52	22.01	Waters, including spa waters and aerated waters	K0.77 per litre subject to quarterly variation on consumer price change.
*53	22.02	Fruit juice drinks being mixtures of fruit juice with water, with or without added flavouring colouring, preservatives, etc.	K0.40 per litre subject to quarterly variation on consumer price change.
*54	22.02	All goods not included in item 53.	K0.94 per litre subject to quarterly variation on consumer change.

Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
55	22.03	All goods	K2.86 per litre subject to quarterly variation on consumer price change.
56	22.04	All goods	K2.34 per litre
57	22.05	Wines, which the person vested with the control or management of a Christian Mission in Papua New Guinea declares to be intended for use by the Mission for Sacramental purposes only	One half of the rate that, but for this Item, would apply to the goods.
58	22.05	Champagne and other sparkling wines, other than wines falling within Item 57.	K3.82 per litre subject to quarterly variation on consumer price change.
59	22.05	Port wine and sherry, other than wines falling within Item 57	K3.22 per litre subject to quarterly variation on consumer price change.
60	22.05	Still wine, less than 16% proof, other than wines falling within Item 57 or 59	K2.14 per litre subject to quarterly variation on consumer price change.
61	22.05	Grape must, still wines, 16% proof or more, other than wines falling within Item 57 or 59	K3.22 per litre.
62	22.06	All goods	K3.22 per litre subject to quarterly variation on consumer price change.
63	22.07	Ginger beer, herb beer and other non-alcoholic fermented beverages	K0.77 per litre subject to quarterly variation on consumer price change.
64	22.07	All goods, other than goods falling within Item 63	K2.86 per litre subject to quarterly variation on consumer price change.
65	22.08	All goods	17.5%
66	22.09	Bitters; gin; liqueurs; rum; under proof spirits obtained by distilling wine or grape marc (for example, brandy, cognac, armagnac, grappa); vodka; whisky	K9.67 per litre subject to quarterly variation on consumer price change.
67	22.09	Distilled alcoholic beverages, containing 57% or less by volume of alcohol, other than goods falling within Item 66	K9.67 per litre subject to quarterly variation on consumer price change.
68	22.09	Distilled alcoholic beverages, including over proof rum containing more than 57% by volume of alcohol, other than goods falling within Item 66	K15.90 per litre subject to quarterly variation on consumer price change.
69	22.09	Compound alcoholic preparations for the manufacture of beverages; spirits, other than—	17.5% subject to quarterly variation on consumer price change.

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Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
		(a) spirits and rum, denatured in accordance with a formula approved by the Comptroller, for use in the manufacture of trade tobacco in sticks or figs; or (b) goods falling within Items 66-68	
70	23.07	Complete feed for dogs and cats, dry or frozen or in airtight containers	40%
71	24.01	Unmanufactured tobacco that is declared to be imported, and that the Comptroller is satisfied is imported, solely for manufacture into ready-rubbed fine cut tobacco as a substitute for trade tobacco	K1.11 per kilogram
72	24.01	Partially processed (or cut) tobacco leaf that is declared to be imported, and the Comptroller is satisfied is imported, solely for use in the manufacture of cigarettes	K0.89 per kilogram
73	24.01	Unmanufactured tobacco leaf that is declared to be imported, and the Comptroller is satisfied is imported, solely for use in the manufacture of— (a) cigarettes; or (b) fine cut cigarette tobacco	K0.78 per kilogram
74	24.01	Unmanufactured tobacco leaf that is declared to be imported, and the Comptroller is satisfied is imported, solely for use in the manufacture of— (a) trade tobacco in sticks or figs; or (b) coarse cut tobacco as a substitute for trade tobacco	K0.34 per kilogram
75	24.01	All goods, other than goods falling within Items 71 to 74	K3.11 per kilogram
76	24.02	Manufactured tobacco being cut tobacco, that is declared to be imported, and that the Comptroller is satisfied is imported, solely as a comparable substitute for trade tobacco	K2.21 per kilogram
*76A	24.02	Manufactured tobacco for production of cigarettes	K0.89 per kilogram
77	24.02	Twist or trade tobacco, other than tobacco falling within Item 74	K6.05 per kilogram
78	24.02	Cigars and cheroots	K15.30 per kilogram
79	24.02	Cigarettes	K52.30 per kilogram subject to quarterly variation on consumer price change.
80	24.02	All goods, other than goods falling within Items 76 to 79	K13.15 per kilogram
81	27.05	All goods	10%
82	27.09	All goods	K0.011 per litre
83	27.10	Motor spirit	39%
84	27.10	Mineral turpentine (white spirit)	K0.011 per litre

Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
85	27.10	Lubricating greases	17.5%
86	27.10	Lighting kerosene; power kerosene;	2%
87	27.10	Aviation kerosene (aviation turbine fuel), aviation spirit (aviation gasoline), spirit type jet fuel (other than motor spirit)	10%
88	27.10	Automotive diesel fuel and gas oils	20%
89	27.10	All goods, other than goods falling within Items 83 to 88	10%
90	27.11	All goods	10%
91	28.54	All goods	17.5%
92	29.01	Benzene; butylenes, butadienes and methylbutadienes; cyclohexane; ethylbenzene; ethylene; propylene; styrene; toluene; xylenes	Free
93	29.04	Methyl alcohol	Free
94	32.06	All goods	17.5%
95	32.07	All goods	17.5%
96	32.08	All goods	Free
97	32.09	All goods	17.5%
98	32.10	All goods	17.5%
99	32.11	All goods	17.5%
100	32.12	All goods	Free
101	32.13	All goods	17.5%
102	33.06	Perfumery	80%, or, if higher, K3.25 per litre.
103	33.06	Dentifrices (for example, tooth pastes, tooth powders)	17.5%
104	33.06	Cosmetic or toilet preparations, other than— (a) baby oil; or (b) dentifrices	55%
105	34.01	Shaving soaps	55%
106	34.02	Liquid bleaches	17.5%
107	34.03	All goods	Free
108	34.04	All goods	5%
109	34.05	Polishes and creams for footwear; scouring powders, mixed and prepared	5%
110	34.05	All goods, other than goods falling within Item 109	17.5%
111	34.06	All goods	10%
112	34.07	All goods	17.5%
113	35.01	All goods	Free
114	35.02	All goods	Free
115	35.03	All goods	Free
116	35.04	All goods	Free
117	35.05	All goods	Free
118	35.06	All goods	17.5%
119	36.05	Fire works	100%

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Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
120	36.06	In boxes or books	K1.00 per 100 boxes, or books, and, for each 50 matches or part of 50 matches per box or book in excess of 50 matches per box or book, an additional K1.00 per 100 boxes or books.
121	36.06	All goods, other than goods falling within Item 120	K1.00 per 5 000 matches or part of 5 000 matches.
122	36.08	All goods, other than—ferro-cerium and other pyrophoric alloys in all forms and lighter flints	17.5%
122A	36.08	Lighter flints	80%
123	37.01	All goods	80%
124	37.02	All goods	80%
125	37.03	All goods	75%
126	37.04	All goods	80%
127	37.07	All goods	K0.01 per m or part of a metre
128	37.08	All goods	45%
129	38.01	All goods	17.5%
130	38.07	All goods	Free
131	38.08	All goods	Free
132	38.12	All goods	17.5%
133	38.14	All goods	17.5%
134	38.15	All goods	Free
135	38.18	All goods	Free
136	38.19	All goods, other than— (a) compound catalysts; or (b) refractory cements, mortars and similar compositions; or (c) preservatives and other preparations for addition to food or drink	17.5%
137	39.01	All goods other than— (a) ion exchangers; and (b) phenoplasts, aminoplasts, alkyds and other polyesters in primary form (i.e. powder, paste or liquid); and (c) polyamides, polyurethanes and epoxide resins in primary forms (i.e. powder, paste or liquid); and (d) silicone	10%
138	39.02	All goods other than— (a) ion exchangers; and (b) polyethylene, polypropylene and polystyrene and its copolymers in primary form; and (c) polyvinyl acetate	10%
139	39.03	All goods other than regenerated cellulose, plasticized and non-plasticized cellulose nitrate, and plasticized and non-plasticized cellulose acetate	10%
140	39.04	All goods	Free

Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
141	39.05	All goods	Free
142	39.06	All goods other than alginic acid, its salts and esters	10%
143	39.07	Ornamental articles and objects of personal adornment	80%
144	39.07	Roller blinds, venetian blinds and similar articles, and their parts	5%
145	39.07	Articles of apparel and clothing accessories; table and household articles, other than goods falling within Item 143 or 144	10%
146	39.07	Plastic ashtrays	80%
*147	39.07	All goods, other than— (a) * * * (b) floats imported for use in conjunction with fishing nets; or (c) floats for use in the pearl industry specifically designed for that purpose; or (d) sanitary or toilet articles; or (e) sanitary, plumbing and pipe fixtures or fittings; or (f) goods falling within Items 143 to 146; or (g) * * * (h) polyethylene seedling bags that have holes punched in them for drainage and aeration; or (i) plastic sausage casings	17.5%
148	40.01	All goods	17.5%
149	40.02	All goods	17.5%
150	40.03	All goods	17.5%
151	40.04	All goods	17.5%
152	40.05	All goods	17.5%
153	40.06	Gaskets and similar joints	15%
154	40.06	All goods, other than goods falling within Item 153	17.5%
155	40.08	Floor and wall coverings	10%
156	40.08	All goods, other than goods falling within Item 155	17.5%
157	40.09	All goods	17.5%
158	40.10	V-belts	15%
159	40.11	All goods, other than new pneumatic tyres of a kind normally used on— (a) aircraft; or (b) tractors, earthmoving equipment and the like	15%
160	40.12	All goods	5%
161	40.13	All goods	10%
162	40.14	Floor and wall coverings	10%
163	40.14	Gaskets and similar joints	15%
164	40.14	All goods, other than goods falling within Item 162 or 163	17.5%
165	40.15	All goods	17.5%
166	40.16	All goods	17.5%
167	41.01	All goods	17.5%
168	41.02	All goods	Free

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Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
169	41.03	All goods	Free
170	41.04	All goods	Free
171	41.05	All goods	Free
172	41.06	All goods	17.5%
173	41.08	All goods	17.5%
174	41.09	All goods	17.5%
175	41.10	All goods	17.5%
176	42.02	Toilet cases and toilet bags; evening bags, wallets, purses, writing cases and the like and cigarette, cigar and pipe cases and tobacco pouches	80%
177	42.02	Handbags, other than goods falling within Item 176; satchels and brief-cases; travel goods	30%
178	42.02	Game and fishing bags, golf bags and other sports bags	20%
179	42.02	All goods, other than goods falling within Items 176 to 178	17.5%
180	42.03	All goods	10%
181	42.05	All goods	80%
182	42.06	All goods	17.5%
183	43.01	All goods	17.5%
184	43.02	All goods	17.5%
*185	43.03	All goods	17.5%
*186	43.04	All goods	17.5%
187	44.01	All goods	17.5%
188	44.03	All goods	17.5%
189	44.04	All goods	17.5%
190	44.05	All goods	17.5%
191	44.07	All goods	17.5%
192	44.09	All goods	17.5%
193	44.11	All goods	15%
194	44.12	All goods	17.5%
195	44.13	All goods	17.5%
196	44.14	All goods	15%
197	44.15	All goods	15%
198	44.16	All goods	15%
199	44.17	All goods	15%
200	44.18	All goods	15%
201	44.19	All goods	17.5%
202	44.20	All goods	17.5%
203	44.21	All goods	17.5%
204	44.22	All goods	17.5%
205	44.23	All goods	17.5%
206	44.24	All goods	10%
207	44.26	All goods	17.5%
208	44.27	Articles for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; articles of a type ordinarily used as ornaments in the household (including carved commercial artifacts); cigarette boxes and other smokers' requisites; snuff boxes	80%
*209	44.27	Cases for violins or other musical instruments	35%

Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
210	44.27	Articles of furniture; standard lamps, table lamps and other lighting fittings; trays and fruit bowls, other than goods falling within Item 208; parts for goods of tariff classification 44.27	5%
211	44.27	All goods, other than goods falling within Items 208 to 210	17.5%
212	44.28	All goods	17.5%
213	45.01	All goods	17.5%
214	45.02	All goods	17.5%
215	45.03	All goods, other than floats imported for use in conjunction with fishing nets	17.5%
216	45.04	All goods, other than— (a) floats imported for use in conjunction with fishing nets; or (b) manufactures for building and insulation, whether or not having a surface of vinyl composition (for example, panels, tiles, blocks)	17.5%
*216A	45.04	Manufactures for building and insulation, whether or not having a surface of vinyl composition (for example, panels, tiles, blocks)	10%
217	46.02	All goods	17.5%
218	46.03	All goods, other than nylon covered baskets of the "ordinary" or "inversion" types, for use in the pearl industry and specifically designed for that purpose	10%
219	47.01	All goods	20%
220	47.02	All goods	20%
221	48.01	Newsprint	10%
222	48.01	All goods, other than— (a) kraft paper and paperboard; or (b) newsprint; or (c) semi-chemical fluting paper; or (d) sulphite wrapping paper	20%
*222A	48.05	Creped or crinkled paper, whether or not embossed or perforated, other than Kraft, for household or domestic use	20%
223	48.07	All goods, other than tarred, bituminized or asphalted paper and paperboard	20%
224	48.08	All goods	20%
225	48.10	All goods	K0.10 per 360 papers or part of 360 papers
226	48.11	All goods	20%
227	48.12	All goods	10%
228	48.13	All goods	20%
229	48.14	All goods	20%
230	48.15	All goods other than gummed or adhesive paper in rolls of width not less than 600mm and used for conversion into adhesive tape of a kind commonly used as masking tape	20%

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Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
231	48.16	All goods, other than— (a) paper bags, block bottom, with a capacity exceeding 0.0196 m ³ ; or (b) boxes and other packing con- tainers (except bags)	20%
232	48.18	All goods	20%
234	48.19	All goods	20%
235	48.20	All goods	20%
236	48.21	Baby napkins	10%
237	48.21	All goods, other than— (a) baby napkins; or (b) sanitary towels and tampons; or (c) sausage casings	20%
238	49.08	All goods	20%
239	49.09	All goods, other than UNICEF Christmas cards	45%
240	49.10	All goods	20%
241	49.11	All goods, other than— trade advertizing material, commer- cial catalogues and the like	45%
242	50.09	All goods	10%
243	51.04	All goods, other than polyester/vis- cose and polyester/wool fabrics	10%
244	52.02	All goods	10%
245	53.11	All goods, other than polyester/wool fabrics	10%
246	53.12	All goods	10%
247	54.05	All goods	10%
248	55.07	All goods	10%
249	55.08	All goods	10%
250	55.09	All goods	10%
251	56.07	All goods, other than polyester/vis- cose and polyester/wool fabric	10%
252	57.10	All goods	10%
253	57.11	All goods	10%
254	58.01	All goods	25%
255	58.02	All goods	25%
256	58.03	All goods	25%
257	58.04	All goods	25%
258	58.05	All goods	10%
259	58.06	All goods	10%
260	58.07	All goods	10%
261	58.08	All goods, other than mosquito netting	10%
262	58.09	All goods	10%
263	58.10	All goods	10%
264	59.01	All goods, other than sanitary towels and tampons	10%
265	59.02	All goods, other than roofing and sarking felt	10%
*265A	59.03	All goods	10%
266	59.04	All goods	5%
267	59.05	Cargo nets	5%
268	59.05	All goods, other than— (a) cargo nets; or (b) fishing nets	20%
269	59.06	All goods	5%
270	59.07	All goods	10%

Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
271	59.08	All goods	10%
272	59.10	All goods	10%
273	59.11	All goods	10%
274	59.12	All goods	10%
275	59.13	All goods	10%
276	59.14	All goods	10%
277	59.15	All goods	10%
278	59.17	All goods	10%
279	60.01	All goods	10%
280	60.02	All goods	10%
281	60.03	All goods	10%
282	60.04	All goods	10%
283	60.05	All goods, other than blankets, travelling rugs and coverlets	10%
283A	60.05	Blankets	7.5%
284	60.06	All goods	10%
285	61.01	All goods	10%
286	61.02	All goods	10%
287	61.03	All goods	10%
288	61.04	All goods	10%
289	61.05	All goods	10%
290	61.06	All goods	10%
291	61.07	All goods	10%
292	61.09	All goods	10%
293	61.10	All goods	10%
294	61.11	All goods	10%
295	62.01	All goods	7.5%
296	62.02	All goods	10%
*297	62.04	All goods, other than finished sails, tents and camping goods	5%
*297A	62.04	Finished sails, tents and camping goods	20%
298	62.05	All goods	10%
299	63.01	All goods	10%
300	64.01	Thongs	12.5%
301	64.01	All goods, other than thongs	5%
302	64.02	All goods	5%
303	64.03	All goods	5%
304	64.04	All goods	5%
305	64.05	All goods	5%
*306	64.06	All goods	20%
307	65.01	All goods	10%
308	65.02	All goods	10%
309	65.03	All goods	10%
310	65.04	All goods	10%
311	65.05	All goods	10%
312	65.06	All goods	10%
313	65.07	All goods	10%
314	66.01	All goods	10%
315	66.02	All goods	10%
316	66.03	All goods	10%
317	67.01	Feather dusters	5%
318	67.01	All goods, other than feather dusters	80%
319	67.02	All goods	80%
320	67.03	All goods	17.5%
321	67.04	Wigs, hair switches and the like	10%
322	67.04	All goods, other than goods falling within Item 321	80%

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Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
323	68.09	All goods	15%
*324	68.11	Cement pipes	17.5%
*324A	68.12	Asbestos-cement prefabricated housing	17.5%
325	68.13	All goods	17.5%
326	68.14	All goods	17.5%
327	68.15	All goods	17.5%
328	69.03	All goods	Free
329	69.09	All goods	17.5%
330	69.11	All goods	10%
331	69.12	All goods	10%
332	69.13	All goods	80%
333	69.14	All goods	17.5%
333A	70.08	Safety glass for motor vehicles	15%
334	70.09	Rear-view mirrors	15%
335	70.09	All goods, other than rear-view mirrors	20%
336	70.10	All goods	20%
337	70.11	All goods	20%
338	70.12	All goods	20%
339	70.13	Ashtrays	80%
340	70.13	All goods, other than ashtrays	20%
*340A	70.14	All goods	17.5%
341	70.15	All goods	70%
342	70.19	All goods	80%
343	70.20	Fabrics, other than well linings	10%
344	70.20	All goods, other than— (a) fabrics; (b) yarns, slivers and rovings; (c) pipes and other building materials; or (d) well linings	20%
345	70.21	All goods, other than floats imported for use in conjunction with fishing nets	20%
346	71.01	All goods	80%
347	71.02	Sorted industrial diamonds, whether or not worked	20%
348	71.02	All goods other than Item 347	80%
349	71.03	All goods	80%
350	71.04	All goods	80%
351	71.05	All goods	80%
352	71.06	All goods	80%
353	71.07	All goods, other than monetary gold	80%
354	71.08	All goods	80%
355	71.09	All goods	80%
356	71.10	All goods	80%
357	71.11	All goods	80%
358	71.12	All goods, other than unjewelled wedding rings	80%
358A	71.12	Unjewelled wedding rings	50%
359	71.13	All goods	80%
360	71.14	All goods	80%
361	71.15	All goods	80%
362	71.16	Watch bands of metal (other than precious metal)	70%
363	71.16	All goods, other than goods falling within Item 362	80%

Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
364	73.21	Prefabricated buildings and their fittings	17.5%
365	73.22	All goods, other than water storage tanks	17.5%
366	73.23	All goods	17.5%
367	73.24	All goods	17.5%
368	73.25	All goods	17.5%
369	73.26	Barbed wire	10%
370	73.29	All goods	17.5%
371	73.33	All goods	17.5%
372	73.34	All goods	17.5%
373	73.35	Vehicle suspension springs	15%
374	73.35	All goods, other than vehicle suspension springs	17.5%
375	73.36	All goods	10%
376	73.38	Articles of a kind commonly used for domestic purposes and parts of such articles	10%
377	73.38	Iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like	17.5%
378	73.40	All goods, other than castings, forgings or stampings, in the rough state	17.5%
379	74.10	All goods	17.5%
380	74.16	All goods	17.5%
381	74.17	All goods	10%
382	74.18	Articles of a kind commonly used for domestic purposes and parts of such articles	10%
383	74.19	All goods, other than chains and their parts	17.5%
384	75.06	All goods	17.5%
385	76.08	Prefabricated buildings and their fittings	17.5%
386	76.09	All goods	17.5%
387	76.10	All goods	17.5%
388	76.11	All goods	17.5%
389	76.12	All goods	17.5%
390	76.15	Articles of a kind commonly used for domestic purposes and parts of such articles	10%
391	76.16	Venetian blinds	10%
392	76.16	All goods, other than— (a) expanded metal; or (b) fencing wire; or (c) gauze, cloth, netting, grill, reinforcing fabric and similar materials; or (d) venetian blinds	17.5%
393	78.06	All goods	17.5%
394	79.06	All goods	17.5%
395	80.06	All goods	17.5%
396	82.08	All goods	10%
397	82.09	Table knives and blades for table knives	10%
398	82.09	All goods, other than goods falling within Item 397	20%
399	82.11	All goods	20%
400	82.12	All goods	20%

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Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
401	82.13	All goods	20%
402	82.14	All goods	10%
403	82.15	All goods	10%
404	83.01	Padlocks and their keys and other locks	10%
405	83.03	Strong-boxes; cash and deed boxes and the like	17.5%
406	83.03	Safes	10%
407	83.04	All goods	10%
408	83.05	All goods	17.5%
409	83.06	Photograph, picture and similar frames; mirrors	17.5%
410	83.06	Statuettes and other ornaments of a kind used indoors	80%
411	83.07	All goods	5%
412	83.08	All goods	17.5%
413	83.09	Beads and spangles	80%
414	83.09	All goods, other than— (a) beads and spangles; or (b) tubular or bifurcated rivets	10%
415	83.11	All goods	17.5%
416	83.13	All goods	17.5%
417	83.14	All goods	17.5%
418	84.06	Marine propulsion engines (other than outboard) and their parts as follows:— (a) diesel and semi-diesel, less than 52.5 kW; and (b) petrol and kerosene, not exceeding 30 hp	Free
419	84.06	Engines and parts for engines as follows:— (a) for propelling vehicles in Schedule 1, Division 87; and (b) outboard marine, exceeding 35 hp but not exceeding 45 hp	15%
420	84.06	Outboard marine engines and parts for such engines exceeding 45 hp	45%
421	84.10	Pumps for automotive engines	15%
422	84.11	Pumps and compressors and their parts, for refrigerating appliances	10%
423	84.12	All goods	30%
424	84.13	All goods	Free
425	84.14	All goods	Free
426	84.15	Deepfreezers of the household type (being less than 0.45 m ³ capacity)	80%
427	84.15	All goods other than Item 426	10%
428	84.19	Dishwashing machines of the household type	80%
429	84.20	All goods	10%
430	84.21	Domestic appliances for spraying or dispersing pesticides or herbicides and other domestic spraying machines	10%
431	84.25	Lawn mowers	30%
432	84.37	Domestic knitting machines	17.5%
433	84.40	Electrical clothes-washing machines, of a dry linen capacity not exceeding 6 kg; domestic drying machines	80%

Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
434	84.40	Non-electrical clothes-washing machines, of a dry linen capacity not exceeding 6 kg	10%
435	84.41	Domestic sewing machines; furniture specially designed for sewing machines	10%
436	84.41	Sewing machine needles; parts for goods of tariff, classification 84.41	17.5%
437	84.51	All goods	10%
438	84.52	All goods	10%
439	84.53	All goods	10%
440	84.54	All goods	10%
441	84.55	All goods	10%
442	84.58	All goods	17.5%
443	84.62	All goods	17.5%
443A	84.63	All goods for use in motor vehicles	15%
*443B	84.64	All goods	17.5%
444	85.02	All goods	17.5%
445	85.03	All goods, other than parts	17.5%
446	85.04	All goods, other than parts	17.5%
447	85.06	Portable room fans; vented hoods and fixed ceiling or wall fans	20%
447A	85.06	Coffee grinders	Free
448	85.06	All goods, other than goods falling within Items 447 and 447A	80%
449	85.07	All goods	80%
450	85.08	Sparking plugs	17.5%
451	85.08	All goods, other than sparking plugs	15%
452	85.09	All goods	15%
453	85.10	All goods	15%
454	85.11	Electric furnaces, ovens and induction or dielectric heating equipment, and their parts	Free
455	85.12	Hair dressing apparatus; portable domestic cooking apparatus; smoothing irons	80%
456	85.12	Electro-thermic domestic appliances, other than domestic cooking apparatus; parts for goods of tariff classification 85.12	80%
456A	85.12	Coffee percolators	Free
457	85.14	Microphones and stands, loudspeakers, chassis and cabinets especially designed for loudspeakers and audio-frequency electric amplifiers, which the Comptroller is satisfied are imported for permanent installation as a public address system in a building, and portable public address systems	17.5%
457A	85.14	All goods other than Items 457 and 457B	80%
457B	85.14	Amplifiers for connexion to electric guitars	35%
458	85.15	Portable radio-broadcast receivers (not incorporating sound recorders or reproducers), having a f.o.b. value of K20.00 or less	5%

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Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
459	85.15	Portable radio-broadcast receivers (incorporating sound recorders or reproducers), having a f.o.b. value of less than K40.00	50%
460	85.15	Radio-broadcast receivers (including receivers incorporating sound recorders or reproducers) and their parts other than receivers falling within Items 458 or 459; television receivers (including receivers incorporating sound recorders or reproducers) and their parts; television cameras; closed circuit television systems; citizen's band radio transceivers; walkie-talkie transmitter-receivers	80%
*460A	85.15	Radio remote control equipment for toys and models	20%
461	85.15	Aerials and antennae for the reception of television signals	50%
461A	85.17	Burglar alarms	10%
462	85.20	Bulbs for flashlights	5%
463	85.20	All goods, other than— (a) bulbs for flashlights; or (b) infra-red lamps., ultra-violet lamps and arc-lamps	10%
464	85.21	Electronic microcircuits and microassemblies	10%
465	85.23	Wiring harness and wiring assemblies, for motor vehicles	15%
466	86.08	All goods	17.5%
467	87.01	Road-tractors for semi-trailers	20%
468	87.02	Passenger motor-cars and panel vans and dual purpose motor vehicles (station wagons and estate cars but excluding jeeps) including four-wheel drive, whether or not assembled and whether or not used or new, engine not exceeding 1 300 c.c. but not including any of the foregoing with diesel engines	70%
468A	87.02	Goods as in Item 468 but with diesel engines	80%
469	87.02	Goods as in Item 468 but with engine exceeding 1 300 c.c. but not exceeding 1 400 c.c.	80%
469A	87.02	Goods as in Item 469 but with diesel engines	90%
470	87.02	Goods as in Item 468 but with engine exceeding 1 400 c.c. but not exceeding 1 700 c.c.	90%
470A	87.02	Goods as in Item 470 but with diesel engines	100%
471	87.02	Goods as in Item 468 but with engine exceeding 1 700c.c. but not exceeding 2 000c.c.	100%
471A	87.02	Goods as in Item 471 but with diesel engines	110%

Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
472	87.02	Goods as in Item 468 but with engine exceeding 2 000c.c	110%
472A	87.02	Goods as in Item 472 but with diesel engines	120%
473	87.02	Specialized transport vehicles (for example, ambulances, prison vans, hearses);	50%
474	87.02	Motor lorries and trucks but excluding utility trucks (being passenger and cargo vehicles with an open back section and having a cargo carrying capacity not exceeding 1.5 tonnes and provision for no more than one row of seats in the cab); public service passenger vehicles (for example, motor buses, coaches)	20%
485	87.02	Chassis with engine and cab attached for the motor vehicles falling within Item 474	15%
476	87.02	All goods, other than goods falling within Items 467 to 475	45%
477	87.03	All goods	15%
478	87.04	All goods	15%
479	87.05	All goods	15%
480	87.06	All goods	15%
481	87.07	All goods	15%
482	87.09	Motor-cycles (other than motor-scooters) without side-cars, having an engine— (a) of the four stroke kind with a capacity not exceeding 250c.c.; or (b) of the two stroke kind with a capacity not exceeding 125c.c.	15%
483	87.09	All goods, other than goods falling within Item 482	50%
484	87.12	Parts for goods of tariff classification 87.09	15%
485	87.13	All goods	17.5%
486	87.14	Trailers and semi-trailers, being— (a) of the caravan type for housing or camping; or (b) for the transport of goods (other than trailers that the Comptroller is satisfied are constructed especially for use with agricultural tractors)	10%
487	87.14	All goods, other than— (a) trailers that the Comptroller is satisfied are constructed especially for use with agricultural tractors; or (b) goods falling within Item 486	15%
488	89.01	Yachts and other vessels, designed for pleasure or sports	20%
489	89.05	All goods	17.5%
490	90.02	Lenses and filters for cameras	80%
491	90.04	All goods	17.5%
492	90.05	All goods	80%
493	90.06	All goods	80%
494	90.07	All goods	80%

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Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
495	90.08	All goods	75%
496	90.09	Microfilm readers (including reader-printers)	10%
497	90.09	All goods, other than goods falling within Item 496	75%
498	90.10	Photo-copying or thermo-copying apparatus, and their parts or accessories	10%
499	90.25	Photographic exposure meters	80%
500	90.27	All goods	15%
501	91.01	All goods	70%
502	91.02	All goods	70%
503	91.03	All goods	70%
504	91.04	All goods	70%
505	91.05	All goods	70%
506	91.06	All goods	70%
507	91.07	All goods	70%
508	91.08	All goods	70%
509	91.09	All goods	70%
510	91.10	All goods	70%
511	91.11	All goods	70%
512	92.01	All goods	35%
513	92.02	All goods	35%
514	92.03	All goods	35%
515	92.04	All goods	35%
516	92.05	All goods	35%
517	92.06	All goods	35%
518	92.07	All goods	35%
519	92.08	All goods	35%
520	92.10	All goods	35%
521	92.11	Dictating machines	10%
522	92.11	All goods, other than dictating machines	80%
523	92.12	Computer magnetic recording media, whether or not recorded	10%
524	92.12	Video tapes or discs, recorded	80% or K11.00 each whichever is the higher
525	92.12	All goods, other than goods falling within Items 523 or 524	80%
526	92.13	All goods	80%
527	93.01	All goods	17.5%
528	93.02	All goods	45%
529	93.03	All goods	45%
530	93.04	All goods	45%
531	93.05	Spear guns for underwater use	20%
532	93.05	All goods, other than goods falling within Item 531	45%
533	93.06	All goods	45%
534	93.07	All goods	45%
535	94.01	All goods	30%
536	94.02	All goods	10%
537	94.03	All goods	30%
538	94.04	Mattresses, cushions and pillows	20%
539	95.05	All goods	80%
540	95.08	All goods	80%

Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods.	Column 4. Rate of duty.
541	96.01	Artists' brushes (including writers and liners) and brushes of a type ordinarily used in schools; toilet, clothes, hair, shaving, eye-brow or nail brushes, and similar brushes; tooth brushes	17.5%
542	96.01	Brooms and brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head, with or without handles; household brooms and brushes, scrubbing brushes, mops, squeegees and the like	5%
543	96.05	All goods	17.5%
544	96.06	All goods	10%
545	97.01	All goods	20%
546	97.02	All goods	20%
547	97.03	Electronic toys and games	80%
548	97.03	All goods other than in Item 547	20%
549	97.04	Playing cards and amusement machines, coin or disc operated	80%
550	97.04	All goods, other than Item 549	20%
551	97.05	All goods	20%
552	97.06	All goods	20%
553	97.07	All goods	20%
554	98.01	All goods	10%
555	98.02	All goods	10%
556	98.03	All goods	17.5%
557	98.04	All goods	17.5%
558	98.05	All goods	17.5%
559	98.06	All goods	17.5%
560	98.07	All goods	17.5%
561	98.08	All goods	17.5%
562	98.09	All goods	17.5%
563	98.10	All goods	80%
564	98.11	All goods	80%
565	98.12	All goods	17.5%
566	98.14	All goods	80%
567	98.15	All goods	10%
568	98.16	All goods	17.5%

Note:

DETAILS OF AMENDMENTS TO SCHEDULE 2.

Item 53	Replaced by No. 30 of 1984, s. 2(a).
Item 54	Replaced by No. 30 of 1984, s. 2(b).
Item 76A	Added by No. 30 of 1984, s. 2(c).
Item 147	Amended by No. 30 of 1984, s. 2(d).
Item 185	Amended by No. 30 of 1984, s. 2(e).
Item 186	Amended by No. 30 of 1984, s. 2(f).
Item 209	Amended by No. 30 of 1984, s. 2(g).
Item 216A	Added by No. 30 of 1984, s. 2(h).
Item 222A	Added by No. 30 of 1984, s. 2(i).
Item 265A	Added by No. 30 of 1984, s. 2(j).

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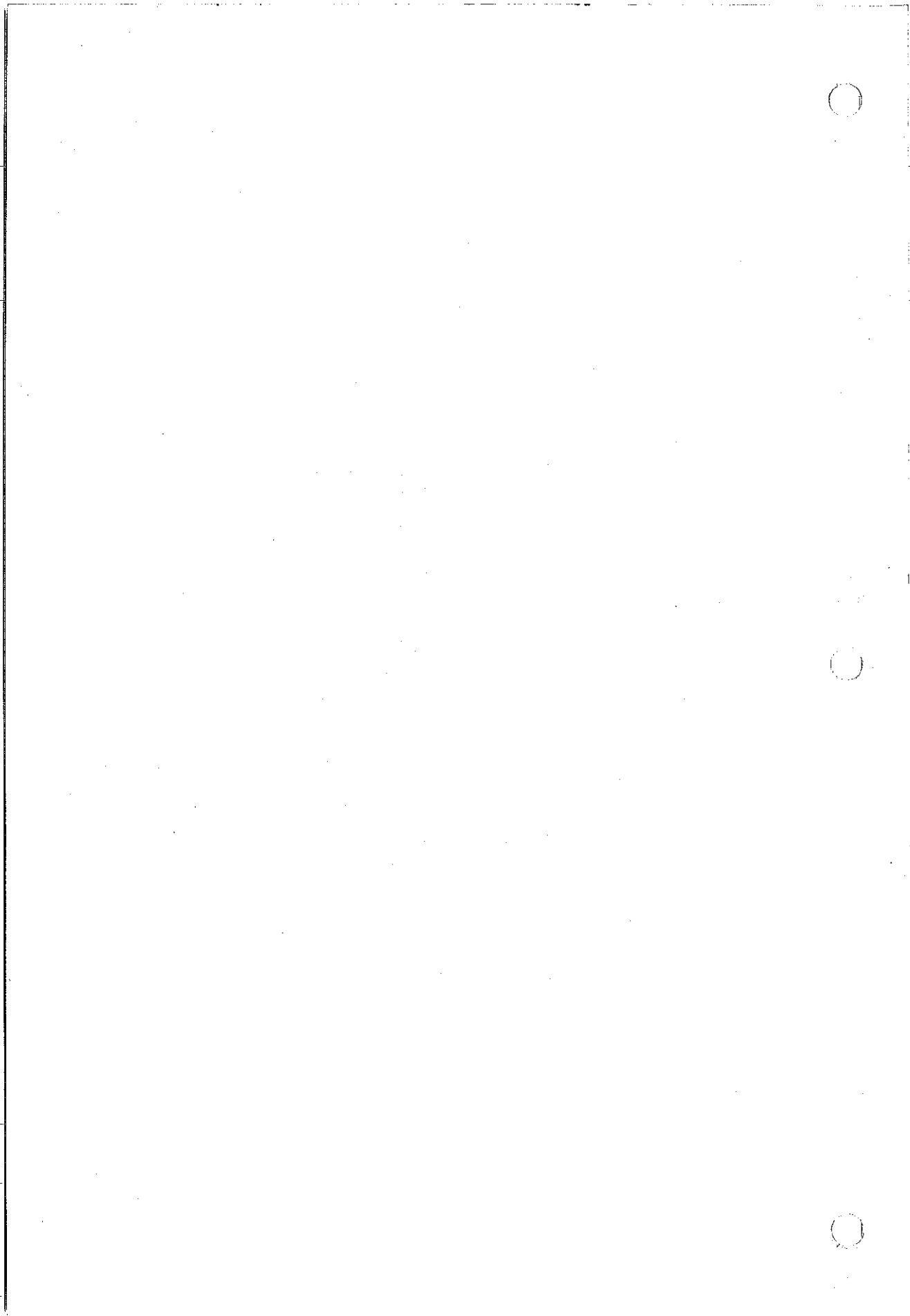
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Item 297	Amended by No. 30 of 1984, s. 2(<i>k</i>).
Item 297A	Added by No. 30 of 1984, s. 2(<i>h</i>).
Item 306	Amended by No. 30 of 1984, s. 2(<i>m</i>).
Item 324	Amended by No. 30 of 1984, s. 2(<i>n</i>).
Item 324A	Added by No. 30 of 1984, s. 2(<i>o</i>).
Item 340A	Added by No. 30 of 1984, s. 2(<i>p</i>).
Item 443B	Added by No. 30 of 1984, s. 2(<i>q</i>).
Item 460A	Added by No. 30 of 1984, s. 2(<i>r</i>).

SCHEDULE 3.

RATES OF EXPORT DUTY.

Column 1. Item No.	Column 2. Tariff classification.	Column 3. Class of goods	Column 4. Rate of duty.
1	03.01	All goods, other than barramundi fillets and tuna caught by domestically based fishing vessels employing pole and line fishing methods	5%
1A	03.01	Tuna caught by domestically based fishing vessels employing pole and line fishing methods	2.5%
2	03.02	All goods, other than— (a) barramundi fillets; or (b) smoked skipjack tuna	5%
3	03.03	Cray-fish; prawns	5%
4	05.12	Shells, as follows:— (a) mother of pearl; and (b) trochus	5%
5	08.01	Coconuts in all forms	2.5%
6	09.01	Coffee beans	2.5%
7	09.02	All goods	2.5%
8	12.01	Copra; palm kernels; peanuts	2.5%
9	15.07	Coconut oil; palm oil	2.5%
10	15.10	Products of coconut oil	2.5%
11	15.12	Products of coconut oil	2.5%
12	16.05	Smoked beche-de-mer	5%
13	18.01	All goods	2.5%
14	18.02	All goods	2.5%
15	18.04	All goods	2.5%
16	20.06	Peanuts	2.5%
17	23.04	Products of coconut oil	2.5%
18	26.01	All goods other than copper ores and concentrates and gold ores and concentrates	5%
19	40.01	All goods	2.5%
20	41.01	Crocodile skins	5%
21	44.03	All goods	10%



INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101A.

Customs (Papua New Guinea) (Personal Effects) Regulation.

ARRANGEMENT OF SECTIONS.

1. Interpretation—

- "family"
- "household goods"
- "intending resident"
- "non commercial goods"
- "personal goods"
- "returning resident"
- "used".

2. Prescribed Goods.

SCHEDULE 1.—Personal Effects—

PART I.—Personal Concession (all Passengers).

PART II.—Personal Concession (Intending Residents only).

PART III.—General Concession.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101A.

**Customs (Papua New Guinea) (Personal Effects)
Regulation.**

MADE under the *Customs Tariff Act*.

1. Interpretation.

For the purpose of this Regulation—

“family”, in relation to a passenger, means the spouse (if any) of the passenger and includes any child under 18 years of age who is dependent on, or maintained by, the passenger or spouse;

“household goods” means goods which are essentially used in a home (not being goods for personal hygiene, grooming and adornment) including—

- (a) furniture of all types; and
- (b) cooking and eating utensils; and
- (c) drapery; and
- (d) linen; and
- (e) bedside lamps and lampshades; and
- (f) ready cut carpets and rugs; and
- (g) portable stoves; and
- (h) wall paintings and decorative hangings; and
- (i) non-portable radio receiver or transmitter; and
- (j) television cameras; and
- (k) recorders and video equipment and video tapes; and
- (l) gramophones; and
- (m) magnetic tape recorders or reproducers or other audio equipment; and
- (n) other goods that, in the opinion of the Comptroller, are suitable—
 - (i) for use in a home; or
 - (ii) for use as household goods;

“intending resident” includes—

- (a) a person of foreign nationality who has arrived in Papua New Guinea to take up residence immediately on and from arrival; or
- (b) a person of a foreign nationality who has previously resided in Papua New Guinea but has been absent on a continuous basis from the country for a period exceeding one year and is returning to take up further residence; or

- (c) a citizen returning to Papua New Guinea on completion of a long term programme or work contract and has been abroad for a period of one year or more;

"non commercial goods" means goods that—

- (a) are not intended to be used by the passenger for any commercial purpose, including sale, lease, hire or exchange for a consideration; and
(b) are not goods that have been imported in such a quantity that, having regard to their nature or durability, the quantity represents, in the opinion of the Comptroller, a commercial quantity;

"personal goods" means goods that—

- (a) are the passenger's property; and
(b) are or have been in his possession overseas; and
(c) except in respect of goods specified in Item 3 or 4 in Column 1 of Schedule 1, are suitable and intended for the passenger's own use;

"returning resident" means and includes a person who is a resident of Papua New Guinea or has resided in Papua New Guinea for employment purposes, who has been abroad for a relatively short period for holiday, business or medical purposes and is returning to Papua New Guinea;

"used" in relation to the expression "personally owned and used" means available for use by the passenger on a continuing basis in the country, or countries in which that person was residing on a long term basis.

(Amended by No. 1 of 1984, s. 1.)

2. Prescribed Goods.

The goods specified in Column 1 of Schedule 1 of this Regulation are goods prescribed for the purpose of Heading No. 100.02 of Schedule 1 of the Act subject to such conditions as are specified in Column 2 of Schedule 1 of this Regulation and set out opposite to the description of those goods.

(Amended by No. 1 of 1984, s. 2.)

SCHEDULE 1.

Sec.2.

PERSONAL EFFECTS.

Column 1

Column 2

PART I.—PERSONAL CONCESSION (ALL PASSENGERS).

1. The following personal and non-commercial goods belonging to a passenger but excluding goods which are new and in commercial quantity:—

- (a) apparel of all kinds; and
(b) articles for personal hygiene, grooming or adornment; and
(c) goods not being goods under Paragraph (a) or (b) of a strictly utilitarian nature of a kind carried or worn on the person or packed and

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Column 1

Column 2

carried in hand-baggage but
excluding—

- (i) radio receivers or transmitters; and
- (ii) television receivers, transmitters, cameras or other video equipment; and
- (iii) gramophones, magnetic tape recorders or reproducers or other audio equipment; and
- (iv) goods specified in Subparagraphs (i) to (iii) in any combination with each other or with other goods; and
- (d) binoculars, opera glasses and hand telescopes; and
- (e) exposed films depicting incidents of the passenger's travels; and
- (f) cameras (photographic) being one camera of each type whether still or movie per passenger travelling alone or two cameras being one of each type per family but excluding television camera and equipment; and
- (g) typewriters (portable); and
- (h) sporting requisites, including sporting or camping equipment of travelling sportsmen and riding saddles, but excluding—
 - (i) shotguns, rifles and pistols of returning residents who have not owned and used such goods for a period over 12 months; and
 - (ii) other firearms of all kinds and any object that is capable of ejecting or discharging any missile or ammunition and ammunition of all kinds; and
- (i) hand instruments of a kind used by the medical, dental or veterinary professions; and
- (j) tradesman's portable hand tools; and
- (k) portable equipment of a kind ordinarily owned and used by an employee or worker for the carrying out of his particular trade, but excluding tools and equipment not exclusively owned by a passenger; and
- (l) bicycles (non-motorized); and

Column 1

Column 2

- (m) motor-cycles with or without side cars.

PART II.—PERSONAL CONCESSION (INTENDING RESIDENTS ONLY).

2. Goods imported by a passenger aged 18 years or over being within the following categories:—

- (a) motor cars, vans, trucks or caravans (motor homes); and
- (b) yachts, motor boats, other boats being vessels not of the deep keel type and are—
 - (i) suitable for transportation by road on boat trailer of a kind readily drawn by a motor car; and
 - (ii) designed principally for sporting purpose of recreational use in sheltered waters; and
 - (iii) box, boat or similar trailers (non-motorized); and

(c) household type goods such as—

- (i) radio receivers and transmitters, television receivers or transmitters or television cameras, recorders and video equipment, gramophones, tape recorders; and
- (ii) goods specified in Subparagraph (i) in any combination with each other; and

Not in excess of one article within any of the categories specified in Item 2 Column 1 for any one family; evidence must be produced to, and to the satisfaction of, the Comptroller that—

- (a) the passenger has come to Papua New Guinea with the intention of taking up residence in Papua New Guinea but has been absent for a period over one year and is returning or is a citizen returning after a continuous absence of at least one year on completing an overseas work contract or long term scholarship; and
- (b) the goods were for the whole of the period of 12 months immediately preceding the passenger's departure for Papua New Guinea personally owned and used by the passenger in the country in which the passenger was living, but the period of time during which the goods were in transit or the period from the time the goods were placed or delivered for shipment to the time they are received by the passenger in Papua New Guinea shall not constitute part of the period of ownership; and
- (c) security is given to, and to the satisfaction of, the Comptroller in respect of vessels specified in Item 2(b) in Column 1 that the goods will not be sold or otherwise disposed of in Papua New Guinea by or on behalf of the passenger or, in the event of his prior decease, by or on behalf of the passenger's legal personal representative within two years after the date of its entry; and
- (d) the goods shall be imported within a reasonable time, that is either 6 months prior or after the arrival of the passenger.

Satisfactory evidence must be produced to the Comptroller that those goods were, for the whole of the period of 12 months immediately preceding the passengers departure for Papua New Guinea, personally owned and used by the passenger in the country, or countries in which the passenger was residing, but the period in which the goods were in transit or the period from the time the goods were placed or delivered for shipment to the time they are received by the passenger in Papua New Guinea

Column 1

Column 2

- | | |
|--|--|
| <p>(iii) household furniture of wood, cane, metal and synthetic substitute; and</p> <p>(iv) other household type goods not elsewhere included.</p> | <p>shall not constitute part of the period of ownership.</p> |
|--|--|

PART III.—GENERAL CONCESSION.

3. The following goods belonging to a passenger who is aged 18 years or over, but excluding goods in the unaccompanied baggage of a passenger:—

- (a) alcoholic liquors not exceeding 1 litre per person; and
- (b) tobacco products not exceeding 250 g per person (for the purpose of this reference 200 cigarettes shall be deemed to equal 250 g weight).

4. The following dutiable goods being non-commercial but excluding goods in the unaccompanied baggage of a passenger:—

- (a) in the case of a passenger 18 years or over — goods to the value not exceeding K200.00 per passenger; and
- (b) in any other case — goods to a value not exceeding K100.00 per passenger, but excluding—
 - (i) alcoholic liquors and tobacco products; and
 - (ii) vehicles of all kinds; and
 - (iii) radio receivers or transmitters; and
 - (iv) television receivers and transmitters or other video equipment or video tapes; and
 - (v) gramophones, magnetic tape recorders, reproducers or other audio equipment; and
 - (vi) goods specified in Subparagraphs (iii) to (v) in any combination with each other or with other goods; and
 - (vii) traveller's samples; and
 - (viii) goods in the unaccompanied baggage of a passenger.

Goods classified in Item 4 may only include such goods as portable tape recorders, radio, personal jewellery, watches, clocks, cigarette lighters, films unexposed, toys (children's portable) usually carried in the hand, and shall not be in any such quantity and nature to be deemed as commercial quantity.

INDEPENDENT STATE OF PAPUA NEW GUINEA.

CHAPTER NO. 101A.

Customs Tariff Act.

APPENDIX 1.

SOURCE OF THE CUSTOMS TARIFF ACT.

Part A.—Previous Legislation.

Customs Tariff Act 1983 (No. 7 of 1983)

as amended by—

Customs (Tariff) (Amendment) Act 1983 (No. 19 of 1983)

Customs (Tariff) (Budget Provisions) Act 1983 (No. 42 of 1983)

Customs Tariff (Amendment) Act 1984 (No. 30 of 1984).

Part B.—Cross References.

Section etc., in Revised Edition.	Previous References ¹ .
1	1
2	2
3	3
4	4
5	5
6	6
7	7
8	8
9	9
10	12
11	13
12	15
13	14
Schedule 1	Schedule 1
Schedule 2	Schedule 2
Schedule 3	Schedule 3

¹Unless otherwise indicated, references are to the Act as set out in Part A.

APPENDIX 2.

SOURCE OF THE CUSTOMS (PAPUA NEW GUINEA) (PERSONAL EFFECTS) REGULATION.

Part A.—Previous Legislation.

Customs (Papua New Guinea) (Personal Effects) Regulation 1983 (Statutory Instrument No. 5 of 1983.)

as amended by—

Customs (Personal Effects) (Amendment) Regulation 1984 (Statutory Instrument No. 1 of 1984).

Part B.—Cross References.

Section etc., in Revised Edition.	Previous References ¹ .
1	1
2	2
Schedule 1	Schedule

¹Unless otherwise indicated, references are to the regulation as set out in Part A.