



Treaty Series

*Treaties and international agreements
registered
or filed and recorded
with the Secretariat of the United Nations*

VOLUME 946

Recueil des Traités

*Traités et accords internationaux
enregistrés
ou classés et inscrits au répertoire
au Secrétariat de l'Organisation des Nations Unies*

United Nations • Nations Unies
New York, 1981

Only the authentic English text of agreements registered under Nos. 13488 to 13490 is reproduced herein. The French translation appears in volume 947.



On trouvera le texte authentique anglais des accords enregistrés sous les numéros 13488 à 13490 dans le présent volume. La traduction française des accords en question est reproduite dans le volume 947.

*Treaties and international agreements registered
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VOLUME 946

1974

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NOTE BY THE SECRETARIAT

Under Article 102 of the Charter of the United Nations every treaty and every international agreement entered into by any Member of the United Nations after the coming into force of the Charter shall, as soon as possible, be registered with the Secretariat and published by it. Furthermore, no party to a treaty or international agreement subject to registration which has not been registered may invoke that treaty or agreement before any organ of the United Nations. The General Assembly, by resolution 97 (I), established regulations to give effect to Article 102 of the Charter (see text of the regulations, vol. 76, p. XVIII).

The terms "treaty" and "international agreement" have not been defined either in the Charter or in the regulations, and the Secretariat follows the principle that it acts in accordance with the position of the Member State submitting an instrument for registration that so far as that party is concerned the instrument is a treaty or an international agreement within the meaning of Article 102. Registration of an instrument submitted by a Member State, therefore, does not imply a judgement by the Secretariat on the nature of the instrument, the status of a party or any similar question. It is the understanding of the Secretariat that its action does not confer on the instrument the status of a treaty or an international agreement if it does not already have that status and does not confer on a party a status which it would not otherwise have.

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Unless otherwise indicated, the translations of the original texts of treaties, etc., published in this *Series* have been made by the Secretariat of the United Nations.

NOTE DU SÉCRÉTARIAT

Aux termes de l'Article 102 de la Charte des Nations Unies, tout traité ou accord international conclu par un Membre des Nations Unies après l'entrée en vigueur de la Charte sera, le plus tôt possible, enregistré au Secrétariat et publié par lui. De plus, aucune partie à un traité ou accord international qui aurait dû être enregistré mais ne l'a pas été ne pourra invoquer ledit traité ou accord devant un organe des Nations Unies. Par sa résolution 97 (I), l'Assemblée générale a adopté un règlement destiné à mettre en application l'Article 102 de la Charte (voir texte du règlement, vol. 76, p. XIX).

Le terme « traité » et l'expression « accord international » n'ont été définis ni dans la Charte ni dans le règlement, et le Secrétariat a pris comme principe de s'en tenir à la position adoptée à cet égard par l'Etat Membre qui a présenté l'instrument à l'enregistrement, à savoir que pour autant qu'il s'agit de cet Etat comme partie contractante l'instrument constitue un traité ou un accord international au sens de l'Article 102. Il s'ensuit que l'enregistrement d'un instrument présenté par un Etat Membre n'implique, de la part du Secrétariat, aucun jugement sur la nature de l'instrument, le statut d'une partie ou toute autre question similaire. Le Secrétariat considère donc que les actes qu'il pourrait être amené à accomplir ne confèrent pas à un instrument la qualité de « traité » ou d'« accord international » si cet instrument n'a pas déjà cette qualité, et qu'ils ne confèrent pas à une partie un statut que, par ailleurs, elle ne posséderait pas.

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Sauf indication contraire, les traductions des textes originaux des traités, etc., publiés dans ce *Recueil* ont été établies par le Secrétariat de l'Organisation des Nations Unies.

I

Treaties and international agreements

registered

on 28 August 1974

Nos. 13488 to 13490

No. 13488

—

MULTILATERAL

Agreement on the harmonisation of fiscal incentives to industry (with appendices). Concluded at Georgetown on 1 June 1973

Authentic text: English.

Registered by the Caribbean Community Secretariat, acting on behalf of the Parties, on 28 August 1974.

AGREEMENT¹ ON THE HARMONISATION OF FISCAL INCENTIVES TO INDUSTRY

The Contracting Parties

In pursuance of the declared intention set out in article 23 and in annex A of the Agreement establishing the CARIFTA Free Trade Association² to take measures to secure the adoption of a regional policy of incentives to industry as early as possible;

Recognising the need for promoting the balanced and harmonious development of the region by means of the conferment of incentives to industry;

And noting that steps have been taken for the establishment of a Common Market within a Caribbean Community;

Have agreed as follows:

Article 1. ESTABLISHMENT OF SCHEME

By this Agreement, the Contracting Parties establish a Scheme to be known as the "Harmonisation of Fiscal Incentives to Industry Scheme" (hereinafter referred to as the "Scheme" which shall be implemented under and in accordance with this Agreement.

Article 2. PARTICIPATION IN THE SCHEME

1. Participation in the Scheme shall be open to—

- (a) (i) Antigua;
- (ii) Barbados;
- (iii) Belize;
- (iv) Dominica;
- (v) Grenada;
- (vi) Guyana;
- (vii) Jamaica;

¹ Came into force on 18 April 1974 in respect of the following ten countries, i.e., the date by which their instruments of ratification had been deposited with the Caribbean Community Secretariat (the Commonwealth Caribbean regional Secretariat before 1 August 1973), in accordance with article 22:

<i>Country</i>	<i>Date of deposit of instrument of ratification</i>
Grenada	5 July 1973
Jamaica	25 July 1973
Trinidad and Tobago	28 August 1973
St. Vincent	11 September 1973
Guyana	15 September 1973
Belize	29 October 1973
St. Lucia	8 November 1973
Montserrat	7 January 1974
Dominica	14 January 1974
Barbados	18 April 1974

² United Nations, *Treaty Series*, vol. 772, p. 2.

- (viii) Montserrat;
 - (ix) St. Kitts-Nevis-Anguilla;
 - (x) St. Lucia;
 - (xi) St. Vincent;
 - (xii) Trinidad and Tobago;
- (b) Any other state of the Caribbean region that becomes a member of the Caribbean Community.

2. States listed in paragraph 1 (a) of this article the Governments of which sign this Agreement in accordance with article 20 and ratify it in accordance with article 21 shall become participants in the Scheme.

3. States referred to in paragraph 1 (b) of this article, the Governments of which accede to this Agreement in accordance with article 26, shall become participants in the Scheme.

Article 3. DEFINITIONS

1. In this Agreement, unless the context otherwise requires—

“Approved enterprise” means an enterprise which is approved by the relevant authority of a Member State for the purpose of conferring a benefit under the Scheme;

“Approved product” means subject to this Agreement a product of manufacture approved by the relevant authority of the Member State for manufacture by an approved enterprise;

“Benefit” means any relief granted by a Member State to an approved enterprise under and in accordance with this Agreement;

“Enterprise” means a company incorporated under the laws of the State conferring a benefit to an approved enterprise and engaged or about to engage in an industry;

“Income tax” means any tax (by whatever name called) on income or profits imposed by a Member State;

“Industry” means a manufacturing or processing industry and includes deep sea fishing and shrimping, but only if they form part of an integrated processing operation;

“Group I Enterprise” means an enterprise in respect of which the local value added is 50 per centum or more of the amount realised from the sales of an approved product;

“Group II Enterprise” means an enterprise in respect of which the local value added is 25 per centum or more but less than 50 per centum of the amount realised from the sales of an approved product;

“Group III Enterprise” means an enterprise in respect of which local value added is 10 per centum or more but less than 25 per centum of the amount realised from the sales of an approved product;

“Enclave Enterprise” means an enterprise producing exclusively for export to countries outside the Common Market;

“Local value added” means the amount (expressed as a percentage of total sales of the approved product) by which the amount realised from the sales of an approved product (in respect of a continuous period of twelve months) exceeds the aggregate amount of the following:

- (i) the value of imported raw materials, components and parts of components, fuels and services;
- (ii) wages and salaries paid during the period to persons who are not nationals of the Member States;
- (iii) profits distributed and remitted directly or indirectly to persons (including companies) who are not resident in any Member States;
- (iv) interest, management charges and other income payments accruing directly or indirectly to persons (including companies) not resident in any Member State, other than a branch or agency of banks not resident in any Member State;
- (v) depreciation of imports of plant, machinery and equipment;

“Member State” means a State referred to in paragraph 2 or 3 of article 2 of this Agreement;

“More Developed Country” means Barbados, Guyana, Jamaica and Trinidad and Tobago; and “Less Developed Country” means any other Member State referred to in paragraph 1 (a) of article 1¹ of this Agreement;

“National” means a person who is a citizen of any Member State and includes a person who has a connection with such a State of a kind which entitles him to be regarded as belonging to or, if it be so expressed, as being a native or resident of the State for the purpose of such laws thereof relating to immigration as are for the time being in force;

“Production date” means the date on which an approved enterprise commences production of the approved product or such other date as may be specified in accordance with the laws of a Member State as the case may be;

“Sale” means sales ex-factory of an approved product.

2. The local value added shall be weighted by the wages and salaries paid to nationals of any Member State expressed as a percentage of total sales of the approved product and calculated by the following formula:

$$\frac{V(100 + W)}{100}$$

where “V” is the local value added expressed as a percentage of total sales of the approved product; and

“W” is the wages and salaries paid to nationals of any Member State, expressed as a percentage of total sales of the approved product.

3. For the purpose of sub-paragraph (i) of the definition of “local value added” in paragraph 1 of this article, in determining the value of the content of any component produced by any of the Member States, no account shall be

¹ Should read “2”.

taken of any element in the cost of that component, other than the value of the imported raw material content.

4. For the purposes of sub-paragraphs (iii) and (iv) of the definition of "local value added" in paragraph 1 of this article, a Company shall be taken to be not resident in any Member State if it is controlled directly or indirectly by a person (including a company) who is not resident in any Member State; and such a person shall be taken to have control of such a company if he exercises or is able to exercise control over the affairs of the company and in particular, but without prejudice to the generality of the foregoing, if he possesses or is entitled to acquire the greater part of the ordinary and paid up share capital (excluding shares which carry no voting rights) or voting power of the company.

Article 4. DISCRETION AS TO BENEFITS

The extent to which any benefit under this Agreement may be granted to an approved enterprise shall be at the discretion of Member States, so, however, that no Member State may grant benefits to an approved enterprise for a period or at percentage rates in excess of, or on conditions contrary to, those specified under this Agreement.

Article 5. CLASSIFICATION OF APPROVED ENTERPRISES

1. For the purpose of the grant of any benefit under this Agreement each enterprise must be classified under one of the categories:

- (a) Group I Enterprise
- Group II Enterprise
- Group III Enterprise respectively; or
- (b) Enclave Enterprise,

as the case may be.

2. For the purpose of the classification of an enterprise as a Group I Enterprise, Group II Enterprise or Group III Enterprise, the local value added shall, in the first instance, be estimated in order to determine the Group in which the enterprise is to be classified.

3. On an appraisal of the performance of an approved enterprise pursuant to article 16 of this Agreement, the approved enterprise must be re-classified into the appropriate Group and allocated the appropriate number of years of relief set out in appendix I to this Agreement, as is determined by such appraisal, or the status of such approved enterprise must be deemed revoked in accordance with paragraph 2 (a) of article 16 of this Agreement as the case may be.

4. Where an enterprise is engaged in a highly capital intensive industry—
- (a) nothing in the foregoing provisions of this article shall apply thereto for the purpose of this Agreement; and
 - (b) a Member State may grant any benefit thereto for a period not exceeding that for which the benefit may be granted to Enclave Enterprises in accordance with appendix I to this Agreement.

5. In paragraph 4 of this article a “highly capital intensive industry” is one, the capital investment in which is not less than—

- (a) \$25 million in the currency of the Eastern Caribbean Territories in any Less Developed Country;
- (b) \$50 million in the currency of the Eastern Caribbean Territories in any More Developed Country.

*Article 6. RELIEF FROM TONNAGE TAX AND CUSTOMS DUTY
ON PLANT, EQUIPMENT, MACHINERY, SPARE PARTS AND RAW MATERIALS*

Member States must not grant to an approved enterprise relief from customs duties (including tonnage tax) on plant, equipment, machinery, spare parts, raw materials and components imported from outside the Member States for use in the manufacture of approved products for a period in excess of that respectively specified in appendix I to this Agreement, so, however, that if the relevant authority of the Member State is satisfied that raw materials of a comparable price and quality and in adequate quantities are available from Member States for import and the approved enterprise continues to import raw materials from States other than Member States, the relevant authority must impose tariff and quota restrictions on the importation of such raw materials from States other than Member States provided that no restrictions shall apply to any relief from customs duty on imported raw materials or components used in Enclave Enterprises.

Article 7. RELIEF FROM INCOME TAX

1. Member States must not grant to an approved enterprise relief from income tax in respect of profits or gains derived from the manufacture of the approved product for a period in excess of that respectively specified in appendix I to this Agreement.

2. Subject to the provisions of this Agreement any relief from income tax shall be granted only in respect of profits accruing from the production date of an approved enterprise.

*Article 8. RELIEF FROM INCOME TAX LIABILITY
ON EXPORT PROFITS*

1. Member States must grant relief from income tax on export profits only in accordance with this article.

2. Member States must provide that if relief is granted under this article to an approved enterprise, such relief may not be enjoyed by that enterprise during any period for which relief is granted under Article 6 or 7 or both.

3. The relief which may be granted to an approved enterprise under this article shall be by way of a tax credit and must not be in excess of the percentage of income tax liability on the full amount of export profits of the approved enterprise from the manufacture of the approved product specified in the second column of the table below, where the amount of export profit expressed as a percentage of the full amount of the profits of the approved enterprise from the

manufacture of the approved product is as respectively specified in the first column of the table.

TABLE

First column <i>Percentage of export profits</i>	Second column <i>Maximum percentage of income tax relief</i>
10% or more but less than 21%	25%
21% or more but less than 41%	35%
41% or more but less than 61%	45%
61% or more	50%

4. For the purposes of paragraph 3 of this article export profits shall be taken to be the profits produced by the following formula:

$$\frac{E \times P}{S}$$

where "E" is the proceeds from export sales for the year;

"P" is the profits of the approved enterprise from all sales of the approved product for the year; and

"S" is the proceeds of all sales for the year.

5. No relief under this article may be granted by a Member State to an enterprise engaged in a traditionally export-oriented industry in respect of a product of that industry that is traditionally exported by that Member State.

6. Subject to paragraphs 7 and 8 of this article, relief under this article may be granted only in respect of the export of an approved product to a State other than a Member State.

7. Less Developed Countries may grant relief under this article to an approved enterprise for export to More Developed Countries, other than Barbados, for a period not exceeding five years next following the expiration of any period of relief granted under article 6 or 7 or both of this Agreement.

8. During the period of five years after the commencement of this Agreement, a Less Developed Country may, notwithstanding paragraph 6, grant relief under this article in respect of the exports to More Developed Countries, other than Barbados, by an approved enterprise to which no relief under articles 6 and 7 of this Agreement is granted.

Article 9. DEPRECIATION ALLOWANCES

Member States must provide that in computing the profits of an approved enterprise for the purposes of any relief from income tax under article 7 of this Agreement, there shall be allowed and made—

(a) as from the production date of the approved enterprise, a deduction on account of any depreciation allowance which would, but for that relief, be claimable in the year;

- (b) such further deduction as an initial allowance for capital expenditure on plant, machinery and equipment incurred by the approved enterprise in the manufacture of the approved product after the expiration of the period of relief from income tax granted in accordance with article 7 of this Agreement as the Member State may determine, but so that such deduction does not exceed 20% of the capital expenditure.

Article 10. CARRY FORWARD OF LOSSES

1. Member States must provide that, upon the cessation of any relief from income tax under article 7 of this Agreement, the net losses made during the period of such relief may notwithstanding the grant of that relief in accordance with this Agreement be carried forward for the purpose of set off in computing the profits of an enterprise for the period of five years next following the cessation of the relief.

2. If the status of an enterprise as an approved enterprise is revoked or deemed revoked under the laws of a Member State or under those laws made pursuant to paragraph 2 (a) of article 16 of this Agreement, such an enterprise shall be treated for the purpose of carrying forward losses incurred before such revocation, as if it was an approved enterprise.

3. In this article “net losses” means the excess of sum of all losses over the sum of all profits made during the period of the relief.

Article 11. DIVIDENDS AND OTHER DISTRIBUTIONS

1. Dividends and other distributions out of profits or gains accruing to an approved enterprise from the manufacture of the approved product during the period of relief from income tax under article 7 of this Agreement must not be subject to any limitation as to the time within which the dividends and other distributions are to be made.

2. Subject to paragraph 3, such dividends and other distributions made by an approved enterprise out of profits or gains accruing during the period of relief from income tax under article 7 of this Agreement, or made by a recipient of such a dividend or other distribution may be exempt from income tax in the hands of a recipient.

3. Where the recipient is not resident in any Member State, the exemption shall apply to so much only of the tax as exceeds his tax liability on such dividend or other distribution in his country of residence.

Article 12. INTEREST

Interest (in any form) on loan capital and any other borrowings of an approved enterprise (whether in the form of overdraft, debenture or otherwise) must not be exempt from income tax in the hands of the recipient.

Article 13. EXCLUSIONS AND LIMITATIONS

More Developed Countries must not grant relief from income tax under article 7 of this Agreement to an approved enterprise respecting the manufacture of

any product specified in the list given in appendix II to this Agreement, but nothing in this article shall be construed as authorising the grant of relief under article 8 of this Agreement to an approved enterprise respecting the manufacture of any product referred to in paragraph 5 of article 8 of this Agreement as well as in appendix II to this Agreement.

Article 14. TREATMENT OF ESTABLISHED INDUSTRIES

Member States must provide that where 60 per cent and, in the case of Barbados, 90 per cent of the domestic market of a More Developed Country for any product is already supplied by industry in that State, no relief from income tax under article 7 of this Agreement may be granted to an enterprise by that State.

Article 15. SAVINGS FOR BENEFITS UNDER EXISTING LAWS

1. This Agreement is not to be taken to have revoked or otherwise affected any rights in the nature of benefits enjoyed by an enterprise under the law of a Member State in force immediately before the commencement of this Agreement and those laws may continue to have effect for the purpose of the enjoyment of those rights.

2. Member States must provide that all applications for such rights pending under those laws at the commencement of this Agreement must, under the legislation of Member States referred to in article 17, be deemed to have been made under that legislation and must be dealt with accordingly and Member States must not grant rights in the nature of benefits pending the enactment of such legislation.

Article 16. APPRAISALS

1. Member States must provide that the relevant authority appraise the performance of an approved enterprise classified in a Group to which a benefit other than relief under article 8 of this Agreement is granted for the purpose of determining whether any change in the classification in the group of that enterprise under article 5 of this Agreement should be made—

- (a) in the first instance, at the end of three years after the production date; and
- (b) thereafter at the end of each period of two years until the cessation of all benefits other than relief from income tax under article 8 of this Agreement.

2. Where, on an appraisal pursuant to paragraph 1 of this article, an approved enterprise—

- (a) fails to maintain its classification and fails to qualify for re-classification in any other group set out in appendix I to this Agreement, the status of that enterprise as an approved enterprise shall be deemed revoked for the purpose of relief under articles 6 and 7 of this Agreement and nothing in paragraph 1 (b) of this article shall apply;
- (b) maintains its classification or is reclassified to a lower or higher group set out in appendix I to this Agreement, that enterprise shall continue as an approved enterprise and the provisions of paragraph 1 (b) of this article shall continue to apply accordingly.

Article 17. IMPLEMENTATION

Member States shall be responsible for implementing the Scheme as early as possible by legislation in accordance with this Agreement.

Article 18. ADMINISTRATION

1. The Eastern Caribbean Common Market Secretariat shall (where so requested) assist its Member States in the performance of the appraisal under article 16 of this Agreement.

2. The Commonwealth Caribbean Regional Secretariat shall collect information and act as clearing house for the flow of information collected from Member States regarding the operation of the Scheme.

Article 19. REVIEW OF SCHEME

This Scheme shall be reviewed by the Council at the end of five years from the commencement of this Agreement.

Article 20. SIGNATURE

This Agreement is open for signature by any State mentioned in paragraph 1 (a) of article 2 of this Agreement.

Article 21. RATIFICATION

This Agreement shall be subject to ratification by the signatory States in accordance with their respective constitutional procedures. Instruments of ratification shall be deposited with the Commonwealth Caribbean Regional Secretariat which shall transmit certified copies to the Government of each Member State.

Article 22. ENTRY INTO FORCE

This Agreement shall enter into force on 1st July 1973, if instruments of ratification have been previously deposited in accordance with article 21 of this Agreement by at least ten of the States mentioned in paragraph 1 (a) of article 2 thereof, and if not, then on such later date on which the tenth such instrument has been so deposited.

Article 23. REGISTRATION

This Agreement and any amendments thereto shall be registered with the Secretariat of the United Nations.

Article 24. AMENDMENTS

1. This Agreement may be amended by the Contracting Parties.
2. Any such amendment shall be subject to ratification and shall enter into force one month after the date on which the last instrument of ratification is deposited with the Commonwealth Caribbean Regional Secretariat.

Article 25. WITHDRAWAL

A Member State may withdraw from this Agreement by giving notice in writing to the Commonwealth Caribbean Regional Secretariat. Such withdrawal shall take effect 12 months after the notice is received by the Commonwealth Caribbean Regional Secretariat.

Article 26. ACCESSION TO THE TREATY

1. Any State of the Caribbean Region may apply to become a party to this Agreement and may if the Member States so decide, be admitted to membership in accordance with paragraph 2 of this article.

2. Admission to membership shall be upon such terms and conditions as the Member States may decide and shall be effected by the deposit of an appropriate instrument of accession with the Commonwealth Caribbean Regional Secretariat.

IN WITNESS WHEREOF the undersigned plenipotentiaries, being duly authorised thereto by their respective Governments have signed the present Agreement.

DONE at Georgetown, Guyana, on the 1st day of June 1973 in a single copy, certified copies of which shall be transmitted to all Participating Governments.

Signed by
for the Government of Antigua
on at

Signed by GEORGE C. R. MOE
for the Government of Barbados
on 13th June 1973 at Bridgetown, Barbados

Signed by GEORGE PRICE
for the Government of Belize
on August 28, 1973, at Chaguaramas, Trinidad and Tobago

Signed by RONALD O. P. ARMOUR
for the Government of Dominica
on 5th July 1973 at P.O.S., Trinidad
[and Tobago]

Signed by DEREK KNIGHT
for the Government of Grenada
on 5th July 1973 at Port-of-Spain, Trinidad and Tobago

Signed by F. E. HOPE
for the Government of Guyana
on 1st June 1973 at Georgetown, Guyana

Signed by PERCIVAL J. PATTERSON
for the Government of Jamaica
on 26th June 1973 at Kingston, Jamaica

Signed by P. A. BRAMBLE
for the Government of Montserrat
on 10/12/73 at Georgetown, Guyana

Signed by C. A. PAUL SOUTHWELL
for the Government of St. Kitts-Nevis-Anguilla
on 6th July 1973 at Port-of-Spain, Trinidad
[and Tobago]

Signed by JOHN COMPTON
for the Government of St. Lucia
on 15th June 1973 at Castries, St. Lucia

Signed by J. F. MITCHELL
for the Government of St. Vincent
on 4th July 1973 at Port-of-Spain, Trinidad and Tobago

Signed by GEO. M. CHAMBERS
for the Government of Trinidad and Tobago
on 5th June 1973 at Port-of-Spain [Trinidad and Tobago]

APPENDIX I (articles 5, 6 and 7)

PERIODS OF BENEFITS UNDER ARTICLES 6 AND 7

<i>Classification of an approved enterprise</i>	<i>Maximum number of years relief from income tax and customs duties in respect of an approved enterprise located in:</i>		
	<i>More developed countries (other than Barbados)</i>	<i>Barbados</i>	<i>Less developed countries</i>
Group I enterprise	9	10	15
Group II enterprise	7	8	12
Group III enterprise	5	6	10
Enclave enterprise	10	10	15

APPENDIX II (article 13)

AGREED LIST OF INDUSTRIES FOR EXCLUSION FROM HARMONISATION SCHEME

Aluminium products:

- (1) Tubular furniture
- (2) Window frames
- (3) Hollow ware

Automobile mufflers which are not produced as part of an integrated automobile exhaust system.

Clocks

Hats and caps

Shirts and knitted underwear

Packaging materials:

- (1) Plastic film
- (2) Twine
- (3) Paper bags

(4) Cardboard boxes	Concrete blocks
(5) Corrugated cardboard containers	Concrete pipes (non-asbestos)
Tissue paper products	Concrete tiles
Umbrellas	Copra
Nails	Edible oils and fats from copra
Brushes and mops	Handicraft items
Coir products, mats and matting	Phonograph records
Mattresses	Pop Corn
Drinking straws	Printing
Aerated waters	Stationery (excluding continuous business forms)
Rum	Syrups
Beer	
Bakery products	
Cigarettes	

No. 13489

MULTILATERAL

Treaty establishing the Caribbean Community (with annex relating to the Caribbean Common Market and Agreement establishing the Common External Tariff for the Caribbean Common Market). Concluded at Chaguanaramas on 4 July 1973

Authentic text: English.

Registered by the Caribbean Community Secretariat, acting on behalf of the Parties, on 28 August 1974.

TREATY¹ ESTABLISHING THE CARIBBEAN COMMUNITY

PREAMBLE

The Governments of the Contracting States,

Determined to consolidate and strengthen the bonds which have historically existed among their peoples;

Sharing a common determination to fulfil the hopes and aspirations of their peoples for full employment and improved standards of work and living;

Conscious that these objectives can most rapidly be attained by the optimum utilisation of available human and natural resources of the Region; by accelerated, coordinated and sustained economic development, particularly through the exercise of permanent sovereignty over their natural resources; by the efficient operation of common services and functional cooperation in the social, cultural, educational and technological fields; and by a common front in relation to the external world;

Convinced of the need to elaborate an effective regime by establishing and utilising institutions designed to enhance the economic, social and cultural development of their peoples;

Have agreed as follows:

¹ Came into force on 1 August 1973 in respect of the following States, i.e., the date by which the fourth instrument of ratification had been deposited with the Caribbean Community Secretariat (with the Commonwealth Caribbean Regional Secretariat before 1 August 1973), in accordance with article 24:

<i>Country</i>	<i>Date of deposit of instrument of ratification</i>
Guyana	28 July 1973
Barbados	30 July 1973
Trinidad and Tobago	30 July 1973
Jamaica	31 July 1973

Subsequently, the Treaty came into force in respect of the following countries, which deposited their instruments of ratification with the Caribbean Community Secretariat, as indicated hereafter—the effective date of the ratification having in each case been determined in agreement with the Parties to the Treaty:

<i>Country</i>	<i>Date of deposit of instrument of ratification</i>
Belize	17 April 1974
(With effect from 1 May 1974.)	
Dominica	17 April 1974
(With effect from 1 May 1974.)	
Grenada	17 April 1974
(With effect from 1 May 1974.)	
Montserrat	17 April 1974
(With effect from 1 May 1974.)	
St. Lucia	17 April 1974
(With effect from 1 May 1974.)	
St. Vincent	17 April 1974
(With effect from 1 May 1974.)	
Antigua	4 July 1974
(With effect from 4 July 1974.)	
St. Kitts-Nevis-Anguilla	26 July 1974
(With effect from 26 July 1974.)	

CHAPTER ONE. PRINCIPLES

Article 1. ESTABLISHMENT OF THE CARIBBEAN COMMUNITY

By this Treaty the Contracting Parties establish among themselves a Caribbean Community (hereinafter referred to as "the Community") having the membership, powers and functions hereinafter specified.

Article 2. MEMBERSHIP

I. Membership of the Community shall be open to—

- (a) (i) Antigua;
- (ii) Bahamas;
- (iii) Barbados;
- (iv) Belize;
- (v) Dominica;
- (vi) Grenada;
- (vii) Guyana;
- (viii) Jamaica;
- (ix) Montserrat;
- (x) St. Kitts-Nevis-Anguilla;
- (xi) St. Lucia;
- (xii) St. Vincent;
- (xiii) Trinidad and Tobago;
- (b) any other State of the Caribbean Region that is in the opinion of the Conference able and willing to exercise the rights and assume the obligations of membership in accordance with article 29 of this Treaty.

2. States listed in paragraph 1 (a) of this article the Governments of which sign this Treaty in accordance with article 22 and ratify it in accordance with article 23 shall become Member States of the Community.

Article 3. DEFINITION OF LESS DEVELOPED COUNTRIES AND MORE DEVELOPED COUNTRIES

For the purposes of this Treaty the States specified in paragraph 1 (a) (iii), (vii), (viii) and (xiii) of article 2 shall be designated More Developed Countries and the remainder listed in the said paragraph 1 (a), other than the Bahamas, shall be designated Less Developed Countries until such time as the Conference otherwise determine by majority decision.

Article 4. OBJECTIVES OF THE COMMUNITY

The Community shall have as its objectives—

- (a) the economic integration of the Member States by the establishment of a common market regime (hereinafter referred to as "the Common Market")

in accordance with the provisions of the annex to this Treaty with the following aims:

- (i) the strengthening, coordination and regulation of the economic and trade relations among Member States in order to promote their accelerated harmonious and balanced development;
 - (ii) the sustained expansion and continuing integration of economic activities, the benefits of which shall be equitably shared taking into account the need to provide special opportunities for the Less Developed Countries;
 - (iii) the achievement of a greater measure of economic independence and effectiveness of its Member States in dealing with states, groups of states and entities of whatever description;
- (b) the coordination of the foreign policies of Member States; and
- (c) functional cooperation, including—
- (i) the efficient operation of certain common services and activities for the benefit of its peoples;
 - (ii) the promotion of greater understanding among its peoples and the advancement of their social, cultural and technological development;
 - (iii) activities in the fields specified in the schedule and referred to in article 18 of this Treaty.

Article 5. GENERAL UNDERTAKING AS TO IMPLEMENTATION

Member States shall take all appropriate measures, whether general or particular, to ensure the carrying out of obligations arising out of this Treaty or resulting from decisions taken by the Organs of the Community. They shall facilitate the achievement of the objectives of the Community. They shall abstain from any measures which could jeopardise the attainment of the objectives of this Treaty.

CHAPTER TWO. ORGANS OF THE COMMUNITY

Article 6. PRINCIPAL ORGANS

The principal organs of the Community shall be—

- (a) the Conference of Heads of Government (hereinafter referred to as “the Conference”);
- (b) the Common Market Council established under the annex (hereinafter referred to as “the Council”).

Article 7. THE CONFERENCE—COMPOSITION

The Conference shall consist of the Heads of Government of Member States.

Any member of the Conference may, as appropriate, designate an alternate to represent him at any meeting of the Conference.

Article 8. FUNCTIONS AND POWERS

1. The primary responsibility of the Conference shall be to determine the policy of the Community.

2. The Conference may establish, and designate as such, institutions of the Community in addition to those specified in paragraphs (a) to (g) of article 10 of this Treaty, as it deems fit for the achievement of the objectives of the Community.

3. The Conference may issue directions of a general or special character as to the policy to be pursued by the Council and the Institutions of the Community for the achievement of the objectives of the Community, and effect shall be given to any such directions.

4. Subject to the relevant provisions of this Treaty, the Conference shall be the final authority for the conclusion of treaties on behalf of the Community and for entering into relationships between the Community and international organisations and States.

5. The Conference shall take decisions for the purpose of establishing the financial arrangements necessary for meeting the expenses of the Community and shall be the final authority on questions arising in relation to the financial affairs of the Community.

6. The Conference may regulate its own procedure and may decide to admit to its deliberations observers, representatives of non-Member States or other entities.

7. The Conference may consult with entities and other organisations within the region and for this purpose may establish such machinery as it deems necessary.

Article 9. VOTING IN THE CONFERENCE

1. Each member of the Conference shall have one vote.

2. The Conference shall make decisions and recommendations by the affirmative vote of all its members.

3. A decision shall be binding upon each Member State to which it is directed. A recommendation shall have no binding force. Where, however, a Member State fails to observe a recommendation of the Conference, it shall submit a report to the Conference as early as practicable and in any event not later than six months thereafter, giving reasons for its non-compliance.

4. For the purposes of this article, abstentions shall not be construed as impairing the validity of decisions or recommendations of the Conference provided that not less than three quarters of its members including at least two of the More Developed Countries vote in favour of any decision or recommendation.

Article 10. INSTITUTIONS OF THE COMMUNITY

Institutions of the Community shall be—

(a) the Conference of Ministers responsible for Health;

- (b) the Standing Committee of Ministers responsible for Education;
- (c) the Standing Committee of Ministers responsible for Labour;
- (d) the Standing Committee of Ministers responsible for Foreign Affairs;
- (e) the Standing Committee of Ministers responsible for Finance;
- (f) the Standing Committee of Ministers responsible for Agriculture;
- (g) the Standing Committee of Ministers responsible for Mines;
- (h) any other institution that may be established and designated as such by the Conference in accordance with article 8.

Article 11. COMPOSITION OF INSTITUTIONS OF THE COMMUNITY

1. Each Institution of the Community as set out in paragraphs (a) to (h) of article 10 of this Treaty shall consist of representatives of Member States. Each Member State shall designate a Minister of Government as its representative on each such Institution.

2. Where the Minister designated under paragraph 1 of this article is unable to attend a meeting of the Institutions the Member State may designate any other person as an alternate to attend such meeting in his stead.

3. Where the Conference establishes any other Institution in the exercise of the power conferred on it by paragraph 2 of article 8 of this Treaty, the composition of such Institution shall be determined by the Conference.

Article 12. FUNCTIONS AND POWERS

1. Subject to the relevant provisions of article 8 of this Treaty, the Institutions of the Community shall formulate such policies and perform such functions as are necessary for the achievement of the objectives of the Community within their respective spheres of competence.

2. The Institutions of the Community may regulate their own procedure and—

- (a) may establish such subsidiary committees, agencies and other bodies as they consider necessary for the efficient performance of their functions; and
- (b) may decide to admit at their deliberations observers, representatives of non-Member States or other entities.

Article 13. VOTING IN INSTITUTIONS

1. Each Member State represented on an Institution shall have one vote.

2. Unless otherwise provided for, decisions of an Institution shall be made by an affirmative vote of all its members. For the purposes of this paragraph, abstentions shall not be construed as impairing the validity of decisions of an Institution provided that not less than three quarters of its members including at least two of the More Developed Countries vote in favour of such decisions.

3. Recommendations shall be made by a two-thirds majority vote of all its members including at least two of the More Developed Countries and shall have no binding force. Where a Member State fails to observe a recommendation of

an Institution in whole or in part, it shall submit a report to the Institution making the recommendation as early as practicable and in any event not later than six months after receiving notice of such recommendation giving reasons for its non-compliance.

4. Observers at meeting of Institutions shall not have the right to vote.

Article 14. ASSOCIATE INSTITUTIONS

1. The following institutions shall be recognised as Associate Institutions of the Community—

- (a) the Caribbean Development Bank;
- (b) the Caribbean Investment Corporation;
- (c) the West Indies Associated States Council of Ministers;
- (d) the East Caribbean Common Market Council of Ministers;
- (e) the Caribbean Examinations Council;
- (f) the Council of Legal Education;
- (g) the University of Guyana;
- (h) the University of the West Indies;
- (i) the Caribbean Meteorological Council;
- (j) the Regional Shipping Council;
- (k) any other institution designated as such by the Conference.

2. The Community shall seek to establish such relationships with its Associate Institutions as will promote the achievement of its objectives.

Article 15. THE COMMUNITY SECRETARIAT

1. The Commonwealth Caribbean Regional Secretariat shall be recognised as the Community Secretariat. The Community Secretariat (hereinafter referred to as "the Secretariat") shall be the principal administrative organ of the Community. The headquarters of the Secretariat shall be located in Georgetown, Guyana.

2. The Secretariat shall comprise a Secretary-General and such staff as the Community may require. The Secretary-General shall be appointed by the Conference (on the recommendation of the Council) for a term not exceeding five years and may be reappointed by the Conference. He shall be the chief administrative officer of the Community.

3. The Secretary-General shall act in that capacity in all meetings of the Conference, the Council and of the institutions of the Community. The Secretary-General shall make an annual report to the Conference on the work of the Community.

4. In the performance of their duties the Secretary-General and his staff shall neither seek nor receive instructions from any government whether of Member States or otherwise or from any other authority. They shall refrain from

any action which might reflect on their position as officials of the Community and shall be responsible only to the Community.

5. Each Member State undertakes to respect the exclusively international character of the responsibilities of the Secretary-General and his staff and shall not seek to influence them in the discharge of their responsibilities.

6. The Conference shall approve the Staff Regulations governing the operation of the Secretariat.

7. The Secretary-General shall approve Staff Rules for the operation of the Secretariat.

Article 16. FUNCTIONS OF THE SECRETARIAT

The functions of the Secretariat shall be as follows:

- (a) to service meetings of the Community and any of its Institutions or Committees as may from time to time be determined by the Conference;
- (b) to take appropriate follow-up action on decisions made at such meetings;
- (c) to initiate, arrange and carry out studies on questions of economic and functional cooperation relating to the region as a whole;
- (d) to provide services to Member States at their request in respect of matters relating to the achievement of the objectives of the Community;
- (e) to undertake any other duties which may be assigned to it by the Conference or any of the Institutions of the Community.

CHAPTER THREE. COORDINATION AND FUNCTIONAL COOPERATION

Article 17. COORDINATION OF FOREIGN POLICIES

1. To the end that Member States aim at the fullest possible coordination of their foreign policies within their respective competences and seek to adopt as far as possible common positions in major international issues, there is hereby established a Standing Committee of Ministers responsible for Foreign Affairs.

2. The Committee shall have the power to make recommendations to the Governments of Member States represented on the Committee.

3. Only Member States possessing the necessary competence with respect to the matters under consideration from time to time may take part in the deliberations of the Committee.

4. Where after the coming into force of the Treaty a Member State achieves full sovereign status such State shall elect whether it wishes to be bound by the provisions of this article.

5. The recommendations of the Committee shall be made by an affirmative vote of all the Member States competent and participating in the deliberations.

6. The provisions of article 13 shall not apply to this article.

Article 18. FUNCTIONAL COOPERATION

Without prejudice to the requirements of any other provision of this Treaty, Member States, in furtherance of the objectives set out in article 4 of this Treaty, undertake to make every effort to cooperate in the areas set out in the schedule to this Treaty.

Article 19. SETTLEMENT OF DISPUTES

Any dispute concerning the interpretation or application of this Treaty, unless otherwise provided for and particularly in articles 11 and 12 of the annex, shall be determined by the Conference.

CHAPTER FOUR. GENERAL AND FINAL PROVISIONS

Article 20. LEGAL CAPACITY

1. The Community shall have full juridical personality.
2. Each Member State shall in its territory accord to the Community the most extensive legal capacity accorded to legal persons under its municipal laws including the capacity to acquire and transfer movable and immovable property and to sue and be sued in its own name. In any legal proceedings the Community shall be represented by the Secretary-General of the Secretariat.
3. The Community may enter into agreements with Member States, non-Member States and international organisations.
4. Each Member State hereby agrees to take such action as is necessary to make effective in its territory the provisions of this article and shall promptly inform the Secretariat of such action.

Article 21. PRIVILEGES AND IMMUNITIES

1. The privileges and immunities to be recognised and granted by the Member States in connection with the Community shall be laid down in a Protocol to this Treaty.
2. The Community shall conclude with the Government of the Member State in which the Headquarters of the Secretariat is situated an agreement relating to the privileges and immunities to be recognised and granted in connection with the Secretariat.

Article 22. SIGNATURE

This Treaty shall be open for signature on the 4th July 1973 by any State mentioned in paragraph 1 (a) of article 2 of this Treaty.

Article 23. RATIFICATION

This Treaty and any amendments thereto shall be subject to ratification by the Contracting States in accordance with their respective constitutional proce-

dures. Instruments of ratification shall be deposited with the Secretariat which shall transmit certified copies to the Government of each Member State.

Article 24. ENTRY INTO FORCE

This Treaty shall enter into force on the 1st August 1973, if instruments of ratification have been previously deposited in accordance with article 23 of this Treaty by the States mentioned in article 2, paragraph 1 (a) (iii), (vii), (viii) and (xiii), and if not, then on such later date on which the fourth such instrument has been so deposited.

Article 25. REGISTRATION

This Treaty and any amendments thereto shall be registered with the Secretariat of the United Nations.

Article 26. AMENDMENTS

1. Save as otherwise provided for in article 66 of the annex, upon a decision of the Conference for this purpose, this Treaty may be amended by the Contracting Parties.

2. Any such amendment shall enter into force one month after the date on which the last of the instruments of ratification is deposited.

3. Notwithstanding paragraph 1 hereof no amendments may be made to the Treaty prior to May 1, 1974.

Article 27. WITHDRAWAL

1. A Member State may withdraw from the Community by giving notice in writing to the Secretariat and the Secretariat shall promptly notify the other Member States. Such withdrawal shall take effect 12 months after the notice is received by the Secretariat.

2. A Member State so withdrawing undertakes to honour any financial obligations duly assumed during its membership of the Community.

Article 28. NEGOTIATION AND CONCLUSION OF AGREEMENTS

1. For the purpose of negotiating agreements, the Conference may designate any institution of the Community to carry out negotiations.

2. Unless otherwise determined by the Conference in any particular case, the conclusion of agreements by the Community shall be undertaken by the Conference.

Article 29. ACCESSION TO THE TREATY

1. Any State or Territory of the Caribbean Region may apply to the Conference to become a member of the Community and may, if the Conference so decides, be admitted to membership in accordance with paragraph 2 of this article.

2. Admission to membership shall be upon such terms and conditions as the Conference may decide and shall take effect from the date on which an appropriate instrument of accession is deposited with the Secretariat.

Article 30. ASSOCIATE MEMBERSHIP

1. Any State which in the opinion of the Heads of Government Conference is qualified for membership of the Community in accordance with paragraph 1 (b) of article 2 of this Treaty may, upon application to the Conference for associate membership of the Community, be admitted as an associate member of the Community in accordance with paragraph 2 of this article.

2. On an application made under paragraph 1 of this article the Conference shall determine the conditions under which the applicant State may be associated with the Community.

Article 31. SAVING

1. Member States that are not also members of the Common Market shall not be entitled to participate in the decisions taken under the Treaty relating to the Common Market.

2. Decisions taken under this Treaty requiring such action shall be subject to the relevant constitutional procedures of the respective Member States.

3. Where necessary, Member States undertake to take steps as expeditiously as possible to give full effect in law to all decisions of the organs and institutions of the Community which are binding on them.

4. Member States shall not participate in decisions with respect to the subject of which they do not possess the necessary competence.

Article 32. STATUS OF THE ANNEX AND SCHEDULE

The annex and schedule to this Treaty shall form an integral part of this Treaty.

Article 33. GENERAL PROVISIONS OF THE COMMON MARKET

The provisions of the annex shall govern the establishment, membership and operation of the Common Market.

IN WITNESS WHEREOF, the undersigned Plenipotentiaries, being duly authorised thereto by their respective Governments, have affixed their signatures below this Treaty.

DONE at Chaguaramas on the fourth day of July in the year one thousand nine hundred and seventy-three.

Signed by ERROL W. BARROW
for the Government of Barbados
on 4th July 1973

Signed by L. F. S. BURNHAM
for the Government of Guyana
on 4th July 1973

Signed by MICHAEL MANLEY
for the Government of Jamaica
on 4th July 1973

Signed by ERIC WILLIAMS
for the Government of Trinidad and Tobago
on July 4, 1973

Signed by GEORGE PRICE
for the Government of Belize
on 17th April 1974 at Castries, St. Lucia

Signed by PATRICK R. JOHN
for the Government of Dominica
on 17th April 1974 at Castries, St. Lucia

Signed by ERIC GAIRY
for the Government of Grenada
on 17th April 1974 at Castries, St. Lucia

Signed by P. A. BRAMBLE
for the Government of Montserrat
on 7th April 1974¹ at Castries, St. Lucia

Signed by ROBERT L. BRADSHAW
for the Government of St. Kitts-Nevis-Anguilla
on 26th July 1974 at Kingston, Jamaica

Signed by JOHN COMPTON
for the Government of St. Lucia
on 17th April 1974 at Castries, St. Lucia

Signed by J. MITCHELL
for the Government of St. Vincent
on 17th April 1974 at Castries, St. Lucia

ANNEX TO THE TREATY

THE CARIBBEAN COMMON MARKET

PREAMBLE

The Governments of the Contracting States;

Noting that the Agreement establishing the Caribbean Free Trade Association had expressly foreshadowed "the ultimate creation of a viable economic community of Caribbean Territories";

¹ Should read "17th April 1974".

Recognising that over the past five years the Caribbean Free Trade Association has laid the foundation for further progress in regional economic integration;

Mindful of their different levels of development and of the need to enable all Member States to share equitably in the benefits of regional economic integration;

Convinced that closer economic integration among Member States will contribute to the creation of a viable economic community of the Commonwealth Caribbean Countries;

Acknowledging that it is the intention to establish a Common External Tariff as an integral feature of the Caribbean Common Market;

Have agreed as follows:

CHAPTER I. PRINCIPLES

Article 1. ESTABLISHMENT OF THE CARIBBEAN COMMON MARKET

There is hereby established a Caribbean Common Market (hereinafter referred to as the "Common Market") which shall have the membership, powers and functions hereinafter specified.

Article 2. MEMBERSHIP

1. (a) Membership of the Common Market shall be open to—

- (i) Antigua;
- (ii) Barbados;
- (iii) Belize;
- (iv) Dominica;
- (v) Grenada;
- (vi) Guyana;
- (vii) Jamaica;
- (viii) Montserrat;
- (ix) St. Kitts-Nevis-Anguilla;
- (x) St. Lucia;
- (xi) St. Vincent;
- (xii) Trinidad and Tobago.

(b) Any other state of the Caribbean Region that is in the opinion of the Conference of Heads of Government (hereinafter referred to as the "Conference") mentioned in article 6 of the Treaty establishing the Caribbean Community, able and willing to exercise the rights and assume the obligations of membership in accordance with article 65 of this annex.

2. States listed in paragraph 1 (a) of this article the Governments of which are parties to the Treaty establishing the Caribbean Community (hereinafter referred to as the "Treaty") shall become members of the Common Market, and in this annex the term Member States shall, unless the context otherwise requires, refer to members of the Common Market.

Article 3. OBJECTIVES OF THE COMMON MARKET

The Common Market shall have as its objectives—

(a) the strengthening, coordination and regulation of the economic and trade relations among Member States in order to promote their accelerated harmonious and balanced development;

- (b) the sustained expansion and continuing integration of economic activities, the benefits of which shall be equitably shared taking into account the need to provide special opportunities for the Less Developed Countries;
- (c) the achievement of a greater measure of economic independence and effectiveness of its Member States in dealing with states, groups of states and entities of whatever description.

Article 4. GENERAL UNDERTAKING AS TO IMPLEMENTATION

Member States shall take all appropriate measures whether general or particular, to ensure the carrying out of the obligations arising out of this annex or resulting from decisions taken by the organs and institutions of the Common Market. They shall facilitate the achievement of the objectives of the Common Market. They shall abstain from any measures which could jeopardise the attainment of the objectives of this annex.

CHAPTER II. ORGANS OF THE COMMON MARKET

The Council

Article 5. ESTABLISHMENT

1. There shall be established a Common Market Council (hereinafter referred to as "the Council") which, subject to paragraph 3 of article 8 of the Treaty, shall be the principal organ of the Common Market.

2. Each Member State shall be represented on the Council.

Article 6. COMPOSITION

1. The Council shall consist of one Minister of Government designated by each Member State.

2. Where the Minister designated under paragraph 1 of this article is unable to attend a meeting of the Council the Member State may designate any person as an alternate to attend in his stead.

Article 7. FUNCTIONS AND POWERS

1. The Council shall, in order to ensure the achievement of the objectives set out in this annex and in accordance with the provisions thereof, be responsible for:

- (a) exercising such powers and performing such duties as are conferred or imposed upon it by this annex;
- (b) ensuring the efficient operation and development of the Common Market including the settlement of problems arising out of its functioning;
- (c) keeping this annex under constant review with a view to making proposals to the Conference for the progressive development of the Common Market;
- (d) receiving and considering references alleging breaches of any obligations arising under this annex and deciding thereon;
- (e) considering what further action should be taken by Member States and the Common Market and making proposals to the Conference to facilitate the establishment of closer economic and commercial links with other States, association of States or international organisations.

2. The Council may regulate its own procedure including the establishment of such committees and other bodies as it may deem necessary to perform its functions and may

decide to admit to its deliberations observers, representatives of non-Member States or other entities.

Article 8. VOTING

1. Each Member State represented on the Council shall have one vote.
2. Except in so far as this annex provides otherwise, decisions and recommendations of the Council shall be made by an affirmative vote of all its representatives.
3. A decision shall be binding upon each Member State to which it is directed. A recommendation shall have no binding force.
4. For the purposes of this article, abstentions shall not be construed as impairing the validity of decisions or recommendations of the Council provided that not less than three quarters of its members including at least two of the More Developed Countries vote in favour of any decision or recommendation.
5. References in this annex to majority vote shall be construed as requiring the affirmative vote of not less than two thirds of all Member States including at least two of the More Developed Countries.

Article 9. THE COMMON MARKET SECRETARIAT

The Secretariat referred to in article 15 of the Treaty shall be the Secretariat responsible for the administrative functions of the Common Market.

Article 10. FUNCTIONS OF THE SECRETARIAT

The Secretariat shall—

- (a) service meetings of the Common Market and any of its Committees;
- (b) take appropriate follow-up action on decisions made at such meetings;
- (c) initiate, arrange, and carry out studies on questions of economic integration relating to the region;
- (d) provide services to Member States at their request in respect of matters relating to the achievement of the objectives of the Common Market;
- (e) undertake any other duties which may be assigned to it by the Council.

Article 11. DISPUTES PROCEDURE WITHIN THE COMMON MARKET

1. If any Member State considers that any benefit conferred upon it by this annex or any objective of the Common Market is being or may be frustrated and if no satisfactory settlement is reached between the Member States concerned any of those Member States may refer the matter to the Council.
2. The Council shall promptly make arrangements for examining the matter. Such arrangements may include a reference to a Tribunal constituted in accordance with article 12 of this annex. The Council shall refer the matter at the request of any Member State concerned to the Tribunal. Member States shall furnish all information which may be required by the Tribunal or the Council in order that the facts may be established and the issue determined.
3. If in pursuance of the foregoing provisions of this article the Council or the Tribunal, as the case may be, finds that any benefit conferred on a Member State by this annex or any objective of the Common Market is being or may be frustrated, the Council may, by majority vote, make to the Member State concerned such recommendations as it considers appropriate.

4. If a Member State to which a recommendation is made under paragraph 3 of this article does not or is unable to comply with such recommendation the Council may, by majority vote, authorise any Member State to suspend in relation to the Member State which has not complied with the recommendation the application of such obligations under this annex as the Council considers appropriate.

5. Any Member State may at any time while any matter is under consideration under this article request the Council to authorise, as a matter of urgency, interim measures to safeguard its position. If the matter is being considered by the Tribunal such request shall be referred by the Council to the Tribunal for its recommendation. If it is found by a majority vote of the Council that the circumstances are sufficiently serious to justify interim action, and without prejudice to any action which it may subsequently take in accordance with the preceding paragraphs of this article, the Council may, by majority vote, authorise a Member State to suspend its obligations under this annex to such an extent and for such period as the Council considers appropriate.

Article 12. REFERENCE TO TRIBUNAL

1. The establishment and composition of the Tribunal referred to in article 11 of this annex shall be governed by the following provisions of this article.

2. For the purposes of establishing an *ad hoc* tribunal referred to in article 11 of this annex, a list of arbitrators consisting of qualified jurists shall be drawn up and maintained by the Secretary-General. To this end, every Member State shall be invited to nominate two persons, and the names of the persons so nominated shall constitute the list. The term of an arbitrator, including that of any arbitrator nominated to fill a vacancy, shall be five years and may be renewed.

3. Each party to the dispute shall be entitled to appoint from the list an arbitrator to an *ad hoc* tribunal. The two arbitrators chosen by the parties shall be appointed within 30 days following the date on which the notification was received by the Secretary-General. The two arbitrators shall within 15 days following the date of the last of their own appointments appoint a third arbitrator from the list who shall be the chairman; as far as practicable the chairman shall not be a national of any of the parties to the dispute.

4. Where the first two arbitrators fail to appoint a chairman within the period prescribed, the Secretary-General shall within 15 days following the expiry of that period appoint a Chairman. If any party fails to appoint an arbitrator within the period prescribed for such an appointment, the Secretary-General shall appoint an arbitrator within 15 days following the expiry of such period. Any vacancy shall be filled in the manner specified for the initial appointment.

5. Where more than two Member States are parties to a dispute, the parties concerned shall agree among themselves on the two arbitrators to be appointed from the list. In the absence of such appointment within the prescribed period, the Secretary-General shall appoint a sole arbitrator whether from the list or otherwise, for the purpose.

6. An *ad hoc* tribunal shall decide its own procedure and may, with the consent of the parties to the dispute, invite any party to this annex to submit its views orally or in writing.

7. The Secretary-General shall provide the *ad hoc* tribunal with such assistance and facilities as it may require.

8. The expenses of the *ad hoc* tribunal shall be defrayed in such manner as determined by the Council.

9. Member States undertake to employ the procedures set out in this article for the settlement of any dispute specified in paragraph 1 of article 11 and to refrain from any other method of dispute settlement.

CHAPTER III. TRADE LIBERALISATION

Article 13. EXCLUSION FROM THIS ANNEX

1. Subject to the provisions of this article, nothing in this annex shall be taken to prevent the Member State concerned from imposing import duties or quantitative restrictions on the products listed in schedule I to this annex for such periods as are specified therein for the purpose of giving effect to any undertaking by such Member State respecting import duties or quantitative restrictions.

2. Each Member State shall take all reasonable steps open to it in connection with any undertaking referred to in paragraph 1 of this article in order to implement any of its obligations under this annex respecting import duties or quantitative restrictions on such products.

3. Where no expiry date is specified in schedule I to this annex, the Member State concerned shall take all reasonable steps open to it to implement any of its obligations in respect of commodities under this annex respecting corresponding import duties or quantitative restrictions on such products at the earliest practicable date.

4. Where in consequence of any Member State availing itself of any exemption under paragraphs 1 to 3 any other Member State considers that a benefit conferred on it by this annex respecting import duties or quantitative restrictions on such products is being or may be frustrated, that other Member State may refer the matter to Council.

5. Upon reference under paragraph 4 of this article the Council may, unless the matter is otherwise resolved, authorise upon such terms and conditions as it thinks fit the Member State making the reference to suspend, in relation to the Member State availing itself of the exemption, the performance of such of its obligations in respect of commodities under this annex respecting import duties or quantitative restrictions on such products as the Council considers appropriate.

6. The Council shall keep under continuous review the observance by Member States of the provisions of paragraphs 2 and 3 of this article and may from time to time, by majority vote, recommend to any Member State such measures as it thinks fit for the purposes of those paragraphs.

Article 14. COMMON MARKET ORIGIN

1. Subject to schedule II to this annex, in this annex goods shall be treated as being of Common Market origin if they are consigned from a Member State to a consignee in another Member State and comply with any one of the following conditions, that is to say, the goods must—

- (a) have been wholly produced within the Common Market;
- (b) fall within a description of goods listed in a Process List to be established by the decision of Council and have been produced within the Common Market by the appropriate qualifying process described in that List; or
- (c) have been produced within the Common Market and the value of any materials imported from outside the Common Market or of undetermined origin which have been used at any stage of the production of the goods does not exceed—
 - (i) in a Less Developed Member Country, 60 per cent of the export price of the goods;
 - (ii) in any other Member State, 50 per cent of the export price of the goods.

2. For the purposes of sub-paragraphs (a) to (c) of paragraph 1 of this article, materials listed in the Basic Materials List which forms the appendix to schedule II to this annex which have been used in the state described in that List in a process of production

within the Common Market shall be deemed to contain no element from outside the Common Market.

3. Nothing in this annex shall prevent a Member State from treating as of Common Market origin any imports consigned from another Member State, provided that the like imports consigned from any other Member State are accorded the same treatment.

4. The Council shall keep schedule II and the Process List established under subparagraph (b) of paragraph 1 of this article under continuous review and may amend them in order to ensure the smooth operation of the rules of origin of the Common Market.

Article 15. IMPORT DUTIES

1. Except as provided in article 52 and schedule III to this annex Member States shall not apply any import duties on goods of Common Market origin.

2. Nothing in paragraph 1 of this article shall be construed to extend to the imposition of non-discriminatory internal charges on any products or a substitute not produced in the importing Member State.

3. For the purposes of this article and schedule III to this annex the term "import duties" means any tax or surtax of customs and any other charges of equivalent effect whether fiscal, monetary or exchange, which are levied on imports except duties notified under article 17 of this annex and other charges which fall within that article.

4. Nothing in paragraph 3 of this article shall be construed to exclude from the application of paragraph 1 of this article any tax or surtax of customs on any product or a substitute not produced in the importing State.

5. This article does not apply to fees and similar charges commensurate with the cost of services rendered.

Article 16. EXPORT DRAWBACK

1. Each Member State may refuse to treat as of Common Market origin goods which benefit from export drawback allowed by Member States in which the goods have undergone the processes of production which form the basis of the claim to Common Market origin. In applying this paragraph, each Member State shall accord the same treatment to imports consigned from all other Member States.

2. For the purposes of this article—

(a) "Export drawback" means any arrangement for the refund or remission, wholly or in part, of import duties applicable to imported materials, provided that the arrangement, expressly or in effect, allows refund or remission if certain goods or materials are exported, but not if they are retained for home use;

(b) "Remission" includes exemption for materials brought into free ports and other places which have similar customs privileges;

(c) "Duties" means

(i) all charges on or in connection with importation, except fiscal charges to which article 17 of this annex applies; and

(ii) any protective element in such fiscal charges;

(d) "Materials" and "process of production" have the meanings assigned to them in rule 1 of schedule II to this annex.

Article 17. REVENUE DUTIES AND INTERNAL TAXATION

1. Except as provided in article 52 of and schedule IV to this annex Member States shall not—

- (a) apply directly or indirectly to imported goods any fiscal charges in excess of those applied directly or indirectly to like domestic goods, or otherwise apply such charges so as to protect like domestic goods; or
- (b) apply fiscal charges to imported goods of a kind which they do not produce, or which they do not produce in substantial quantities, in such a way as to protect the domestic production of substitutes which enter into direct competition with them and which do not bear, directly or indirectly, in the country of importation, fiscal charges of equivalent incidence.

2. A Member State shall notify the Council of all fiscal charges applied by it where, although the rates of charge, or the conditions governing the imposition or collection of the charge, are not identical in relation to the imported goods and to the like domestic goods, the Member State applying the charge considers that the charge is, or has been made, consistent with sub-paragraph (a) of paragraph 1 of this article. Each Member State shall, at the request of any other Member State, supply information about the application of paragraph 1 of this article.

3. For the purposes of this article and schedule IV to this annex—

- (a) “Fiscal charges” means revenue duties, internal taxes and other internal charges on goods;
- (b) “Revenue duties” means customs duties and other similar charges applied primarily for the purpose of raising revenue; and
- (c) “Imported goods” means goods which are treated as of Common Market origin.

Article 18. PROHIBITION OF EXPORT DUTIES

1. Member States shall not apply any export duties.

2. Nothing in this article shall preclude any Member State from taking such measures as are necessary to prevent evasion, by means of re-export, of duties which it applies to exports to territories outside the Common Market.

3. For the purposes of this article, “export duties” means any duties or charges with equivalent effect imposed on or in connection with the exportation of goods from any Member State to a consignee in any other Member State.

4. Notwithstanding paragraph 1 of this article, a Member State may for a period not exceeding 5 years from the date of entry into force of this annex, apply to any commodity listed in schedule V, export duties not exceeding those applied immediately before that date.

5. Any Member State that, pursuant to paragraph 4 of this article, applies export duties to any commodity listed in schedule V shall notify the Council of such duties. The Council shall keep such export duties under review and may at any time by majority vote make recommendations to the Member State concerned so as to avoid as far as possible any adverse consequences on any other Member State.

Article 19. DUMPED AND SUBSIDISED IMPORTS

1. Nothing in this annex shall prevent any Member State from taking action against dumped or subsidised imports that conform with any other international obligations.

2. Any products which have been exported from one Member State to a consignee in another Member State and have not undergone any manufacturing process since

exportation shall, when reimported into the first Member State, be admitted free of quantitative restrictions or measures with equivalent effect. Such products shall also be admitted free of customs duties or charges with equivalent effect except that any allowance by way of drawback, relief from duty or otherwise, given by reason of the exportation from the Member State, may be recovered.

3. If any industry in a Member State is suffering or is threatened with material injury as the result of the import of dumped or subsidised products into any other Member State, the latter Member State shall, at the request of the former Member State, examine the possibility of taking in conformity with any other international obligations, action to remedy the injury or prevent the threatened injury.

Article 20. FREEDOM OF TRANSIT

1. Products imported into, or exported from, a Member State shall enjoy freedom of transit within the Common Market and shall only be subject to the payment of the normal rates for services rendered.

2. For the purposes of paragraph 1 of this article, "transit" means transit within the meaning of article V of the General Agreement on Tariffs and Trade.¹

Article 21. QUANTITATIVE IMPORT RESTRICTIONS

1. Except where otherwise provided in this annex, and particularly in articles 13, 23, 24, 28, 29 and 56 and in schedules VII, VIII, IX, X and XI, a Member State shall not apply any quantitative restrictions on the import of goods which are of Common Market origin.

2. "Quantitative restrictions" means prohibitions or restrictions on imports into, or exports from, any other Member State, as the case may be, whether made effective through quotas, import licences or other measures with equivalent effect, including administrative measures and requirements restricting imports or exports.

3. This article shall not prevent any Member State from taking such measures as are necessary to prevent evasion of any prohibitions or restrictions which it applies to imports from outside the Common Market. In taking action in pursuance of the foregoing provisions, a Member State shall not accord to products imported from other Member States treatment less favourable than that accorded to products imported from third countries.

Article 22. QUANTITATIVE EXPORT RESTRICTIONS

1. Except where otherwise provided in this annex, and particularly in articles 23 and 24 and in schedules VIII, IX and XI a Member State shall not apply any quantitative restrictions on exports to any other Member State.

2. This article shall not prevent any Member State from taking such measures as are necessary to prevent evasion of any prohibitions or restrictions which it applies to exports outside the Common Market, provided that less favourable treatment is not granted to Member States than to countries outside the Common Market.

Article 23. GENERAL EXCEPTIONS

Nothing in articles 21 and 22 of this annex shall prevent the adoption or enforcement by any Member State of measures—

(a) necessary to protect public morals;

¹ United Nations, *Treaty Series*, vol. 55, p. 187.

- (b) necessary for the prevention of disorder or crime;
 - (c) necessary to protect human, animal or plant life or health;
 - (d) necessary to secure compliance with laws or regulations relating to customs enforcement, or to the classification, grading or marketing of goods, or to the operation of monopolies by means of state enterprises or enterprises given exclusive or special privileges;
 - (e) necessary to protect industrial property or copyrights or to prevent deceptive practices;
 - (f) relating to gold or silver;
 - (g) relating to the products of prison labour;
 - (h) imposed for the protection of national treasures of artistic, historic or archaeological value;
 - (i) necessary to prevent or relieve critical shortages of foodstuffs in any exporting Member State; or
 - (j) relating to the conservation of exhaustible natural resources;
- but only if such measures are not used as a means of arbitrary or unjustifiable discrimination between Member States, or as a disguised restriction on trade within the Common Market.

Article 24. SECURITY EXCEPTIONS

1. Nothing in this annex shall prevent any Member State from taking action which it considers necessary for the protection of its essential security interests.

2. Nothing in this annex shall prevent any Member State from taking action in pursuance of any obligations to which it is subject for the purpose of maintaining international peace and security.

Article 25. GOVERNMENT AIDS

1. Except as provided in this annex, a Member State shall not maintain or introduce—

- (a) the forms of aid to export of goods to any other part of the Common Market of the kinds which are described in schedule VI to this annex; or
- (b) any other forms of aid, the main purpose or effect of which is to frustrate the benefits expected from such removal or absence of duties and quantitative restrictions as is required by this annex.

2. If the application of any form of aid by a Member State, although not contrary to paragraph 1 (b) of this article, nevertheless frustrates the benefits expected from such removal or absence of duties and quantitative restrictions as is required by this annex, the Council may, by majority vote, authorise any Member State to suspend in relation to the Member State which is applying the aid the application of such obligations under this annex as the Council considers appropriate, provided always that the procedure set out in paragraphs 3 to 5 of article II of this annex has been followed.

3. This article shall not apply in respect of trade within the Common Market in any agricultural products until such time as Member States agree upon a Common Market policy with respect to the production and marketing, including the subsidization, of agricultural products.

4. The Council may amend the provisions of schedule VI of this annex.

Article 26. PUBLIC UNDERTAKINGS

1. Member States shall ensure the elimination in the practices of public undertakings, of—

- (a) measures the effect of which is to afford protection to domestic production which would be inconsistent with this annex if achieved by means of a duty or charge with equivalent effect or quantitative restrictions or Government aid; or
- (b) trade discrimination on grounds of territorial origin in so far as it frustrates the benefits expected from such removal or absence of duties and quantitative restrictions as is required by this annex.

2. In so far as article 25 of this annex is relevant to the activities of public undertakings, that article shall apply to them in the same way as it applies to other enterprises.

3. Member States shall ensure that new practices of the kind described in paragraph 1 of this article are not introduced.

4. For the purposes of this article, "public undertakings" means central, regional, or local government authorities, public enterprises and any other organisation by means of which a Member State by law or in practice controls or appreciably influences imports from, or exports to, any other part of the Common Market.

5. This article shall not apply in respect of trade within the Common Market in agricultural products until such time as Member States agree upon a Common Market Policy with respect to the production and marketing, including the subsidization, of agricultural products.

Article 27. CO-OPERATION IN CUSTOMS ADMINISTRATION

Member States shall take appropriate measures, including arrangements regarding administrative co-operation to ensure that the provisions of articles 14, 15, 16 and 17 and schedules II, III and IV of this annex are effectively and harmoniously applied, taking account of the need to reduce as far as possible the formalities imposed on trade and of the need to achieve mutually satisfactory solutions of any difficulties arising out of the operation of these provisions.

Article 28. IMPORT RESTRICTIONS ARISING FROM BALANCE-OF-PAYMENTS DIFFICULTIES

1. Notwithstanding article 21 of this annex a Member State may, consistently with any international obligations to which it is subject, introduce quantitative restrictions on imports for the purpose of safeguarding its balance of payments.

2. A Member State taking measures in accordance with paragraph 1 of this article shall notify them to the Council, if possible, before they come into force. The Council shall examine the situation and keep it under review and may at any time by majority vote make recommendations designed to moderate any damaging effect of these restrictions or to assist the Member State concerned to overcome its difficulties. If the balance-of-payments difficulties persist for more than 18 months and the measures applied seriously disturb the operation of the Common Market, the Council shall examine the situation and may, taking into account the interests of all Member States, by majority vote, devise special procedures to attenuate or compensate for the effect of such measures.

3. A Member State which has taken measures in accordance with paragraph 1 of this article shall have regard to its obligations to resume the full application of article 21 of this annex, and shall, as soon as its balance-of-payments situation improves, make proposals to the Council on the way in which this should be done. The Council, if it is not

satisfied that these proposals are adequate, may recommend to Member States alternative arrangements to the same end. Decisions of the Council pursuant to this paragraph shall be made by majority vote.

Article 29. DIFFICULTIES IN PARTICULAR INDUSTRIES

1. If, in a Member State—

- (a) any industry or particular sector of an industry experiences serious difficulties due to a substantial decrease in internal demand for a domestic product, and
- (b) this decrease in demand is due to an increase in imports consigned from other Member States as a result of the establishment of the Common Market,

that Member State may, notwithstanding any other provisions of this annex—

- (i) limit those imports by means of quantitative restrictions to a rate not less than the rate of such imports during any period of 12 months which ended within 12 months of the date on which the restrictions came into force; the restrictions shall not be continued for a period longer than 18 months, unless the Council, by majority vote, authorises their continuance for such further period and on such conditions as the Council considers appropriate; and
- (ii) take such measures, either instead of or in addition to restriction of imports in accordance with sub-paragraph (i) of this paragraph, as the Council may, by majority vote, authorise.

2. In applying measures in accordance with paragraph 1 of this article, a Member State shall give like treatment to imports consigned from all Member States.

3. A Member State applying restrictions in accordance with sub-paragraph (i) of paragraph 1 of this article shall notify them to the Council, if possible, before they come into force. The Council may at any time consider these restrictions and may, by majority vote, make recommendations designed to moderate any damaging effect of those restrictions or to assist the Member State concerned to overcome its difficulties.

Article 30. RESTRICTIVE BUSINESS PRACTICES

1. Member States recognise that the following practices are incompatible with this annex in so far as they frustrate the benefits expected from such removal or absence of duties and quantitative restrictions as is required by this annex—

- (a) agreements between enterprises, decisions by associations of enterprises and concerted practices between enterprises which have as their object or result the prevention, restriction or distortion of competition within the Common Market;
- (b) actions by which one or more enterprises take unfair advantage of a dominant position within the Common Market or a substantial part of it.

2. If any practice of the kind described in paragraph 1 of this article is referred to the Council in accordance with article 11 of this annex the Council may, in any recommendation in accordance with paragraph 3 or in any decision in accordance with paragraph 4 of that article, make provision for publication of a report on the circumstances of the matter.

3. (a) In the light of experience, the Council shall, as soon as practicable, consider whether further or different provisions are necessary to deal with the effect of restrictive business practices or dominant enterprises on trade within the Common Market.

(b) Such review shall include consideration of the following matters—

- (i) specification of restrictive business practices or dominant enterprises with which the Council should be concerned;

- (ii) methods of securing information about restrictive business practices or dominant enterprises;
 - (iii) procedures for investigation;
 - (iv) whether the right to initiate inquiries should be conferred on the Council.
- (c) The Council may decide to make the provisions found necessary as a result of the review envisaged in sub-paragraphs (a) and (b) of this paragraph.

4. Member States undertake to introduce as soon as practicable uniform legislation for the control of restrictive practices by business enterprises giving particular attention to the practices referred to in paragraph 1 of this article.

CHAPTER IV. COMMON PROTECTIVE POLICY

Article 31. ESTABLISHMENT OF COMMON EXTERNAL TARIFF

Member States agree to establish and maintain a common external tariff in respect of all commodities imported from third countries in accordance with a plan and schedule to be adopted immediately upon the entry into force of this annex, provided that—

(a) In so far as the Less Developed Countries, except Belize and Montserrat, are concerned, their existing Tariffs under the East Caribbean Common Market Agreement shall be deemed as fulfilling their initial obligations in relation to the Common External Tariff of the Caribbean Common Market.

(b) Wherever the Plan and Schedule of rates in the existing Customs Tariff of the East Caribbean Common Market differ from those in the Common External Tariff of the Caribbean Common Market, the Plans and Schedules of rates in both the East Caribbean Common Market and the Caribbean Common Market Tariffs will be subject to annual review in the light of the prevailing economic situation of the Less Developed Countries for the purpose of determining the appropriate Plan and Schedule that will be introduced provided that the introduction of such a Plan and Schedule will commence not later than 1st August 1977 and the phasing period will end not later than 1st August 1981.

(c) In so far as Belize and Montserrat are concerned, their existing Tariffs on 1st May 1974 shall be deemed as fulfilling their initial obligations in relation to the Common External Tariff of the Caribbean Common Market. They shall progressively phase their tariffs in accordance with the annual reviews mentioned in paragraph (b) of this proviso; provided that, in the case of Montserrat, the introduction of the Plan and Schedule will commence not later than 1st August 1981 and the phasing period will end not later than 1st August 1985.

Article 32. OPERATION OF THE COMMON EXTERNAL TARIFF

1. Any alteration or suspension of the Common External Tariff on any item shall be decided by the Council by unanimous vote.

2. During the transitional period in respect of any item, a Member State may decide as a temporary measure to reduce or suspend a duty in its national tariff for the purpose of domestic price control provided that goods originating from Member States on which duties are payable are accorded treatment no less favourable. Any such action shall be promptly reported to the other Member States through the Secretariat. If any Member State so requests, the Council shall hold consultations on the matter and may by majority vote make such recommendations as it considers appropriate to mitigate any damaging effects of such reduction or suspension of duty on the exports of the Member States concerned.

3. Where a commodity is not being produced in one or more Member States or is being produced but in insufficient quantities to satisfy the requirements of the Common

Market, the Council may decide to authorise the reduction or suspension of the tariff in respect of imports of that commodity subject to such terms and conditions as it may decide, provided that in no case shall the commodity imported from third countries be accorded more favourable treatment than similar products produced by Member States.

4. Before the 15th August 1973, every Member State shall notify to the Council the duties applied on all goods imported from non-Member countries immediately before the entry into force of this annex.

5. Upon the expiration of the period of three years from the entry into force of the Common External Tariff the Council shall review such rates as are posing or as are likely to pose difficulties in their application.

Article 33. TREATMENT OF IMPORTS FROM THIRD COUNTRIES

1. During the transitional period, that is, until the 1st August 1981, Member States individually or otherwise undertake to pursue such policies regarding quantitative restrictions on imports from third countries as would facilitate the implementation of a common protective policy for the Common Market as soon as practicable after the transitional period. The Council may make recommendations to Member States for this purpose.

2. As soon as possible after the entry into force of this annex Member States shall notify to the Council all existing quantitative restrictions applied on imports from third countries. Any new quantitative restrictions shall be promptly notified to the Council.

3. The Council of Ministers shall keep under continuous review the application of quantitative restrictions by Member States whether on an individual, sub-group or Common Market basis and shall make such recommendations to Member States as it considers necessary.

Article 34. EXTERNAL TRADE POLICY

1. Member States shall seek a progressive co-ordination of their trade relations with third countries or groups of third countries.

2. Member States undertake to transmit to the Secretariat particulars of any trade or aid agreements entered into after the entry into force of this annex.

CHAPTER V. ESTABLISHMENT, SERVICES AND MOVEMENT OF CAPITAL

Article 35. ESTABLISHMENT

1. Each Member State recognises that restrictions on the establishment and operation of economic enterprises therein by nationals of other Member States should not be applied, through accord to such persons of treatment which is less favourable than that accorded in such matters to nationals of that Member State, in such a way as to frustrate the benefits expected from such removal or absence of duties and quantitative restrictions as is required by this annex.

2. Member States shall not apply new restrictions in such a way that they conflict with the principle set out in paragraph 1 of this article.

3. A Member State shall notify the Council within such period as the Council may decide of particulars of any restrictions which it applies in such a way that persons belonging to another Member State are accorded in the first-mentioned State less favourable treatment in respect of the matters set out in paragraph 1 of this article than is accorded to persons belonging thereto.

4. The Council shall consider from time to time, whether further or different provisions are necessary to give effect to the principles set out in paragraph 1 of this article.

5. Nothing in this article shall prevent the adoption and enforcement by a Member State of measures for the control of entry, residence, activity and departure of persons where such measures are justified by reasons of public order, public health or morality, or national security of that Member State.

6. For the purposes of this article and articles 36 and 38 of this annex—

(a) A person shall be regarded as a national of a Member State if such person—

- (i) is a citizen of that State;
- (ii) has a connection with that State of a kind which entitles him to be regarded as belonging to, or, if it be so expressed, as being a native or resident of the State for the purposes of such laws thereof relating to immigration as are for the time being in force; or
- (iii) is a company or other legal person constituted in the Member State in conformity with the law thereof and which that State regards as belonging to it, provided that such company or other legal person has been formed for gainful purposes and has its registered office and central administration, and carries on substantial activity, within the Common Market, and which is substantially owned and effectively controlled by persons falling under (i) and (ii) above.

(b) "Economic enterprises" means any type of economic enterprises for production of or commerce in goods which are of Common Market origin, whether conducted by individuals or through agencies, branches or companies or other legal persons.

Article 36. RIGHT TO PROVIDE SERVICES

1. Each Member State agrees as far as practicable to extend to persons belonging to other Member States preferential treatment over persons belonging to States outside the Common Market with regard to the provision of services.

2. For the purposes of this article the term "services" shall be considered as services for remuneration provided that they are not governed by provisions relating to trade, the right of establishment or movement of capital and includes, in particular, activities of an industrial or commercial character, artisan activities and activities of the professions, excluding activities of employed persons.

Article 37. MOVEMENT OF CAPITAL

The Council shall examine ways and means for the introduction of a scheme for the regulated movement of capital within the Common Market, giving particular attention to the development needs of the Less Developed Countries and shall recommend to Member States proposals for the establishment of such a scheme.

Article 38. SAVING IN RESPECT OF MOVEMENT OF PERSONS

Nothing in this Treaty shall be construed as requiring, or imposing any obligation on, a Member State to grant freedom of movement to persons into its territory whether or not such persons are nationals of other Member States.

CHAPTER VI. CO-ORDINATION OF ECONOMIC POLICIES AND DEVELOPMENT PLANNING

Article 39. CONSULTATION ON ECONOMIC POLICIES

1. Member States recognise that the economic and financial policies of each of them affect the economies of other Member States and intend to pursue those policies in a

manner which serves to promote the objectives of the Common Market. In particular but without prejudice to the generality of the foregoing, Member States shall seek as far as practicable to—

- (i) co-ordinate their economic policies and for this purpose facilitate collaboration between appropriate ministries, administrative departments and agencies;
- (ii) co-ordinate their statistical services in matters affecting the operation of the Common Market; and
- (iii) co-ordinate their positions and presentations at all international economic, financial and trade meetings at which they are represented.

2. The Council may make recommendations to Member States on matters relating to those policies and on how best to achieve such co-ordination and collaboration.

Article 40. HARMONISATION OF FISCAL INCENTIVES

1. Member States shall seek to harmonise such legislation and practices as directly affect fiscal incentives to industry.

2. Member States shall seek also to establish regimes for the harmonisation of fiscal incentives to agriculture and tourism with appropriate differentials in favour of the Less Developed Countries.

3. Member States agree to study the possibility of approximating income tax systems and rates with respect to companies and individuals.

Article 41. INTRA-REGIONAL AND EXTRA-REGIONAL
DOUBLE TAXATION AGREEMENTS

1. Member States shall approach their negotiations for agreements for the avoidance of double taxation with countries outside the Common Market on the basis of a set of mutually agreed principles.

2. With a view to encouraging the regulated movement of capital within the Common Market, particularly to the Less Developed Countries, Member States agree to adopt among themselves agreements for the avoidance of double taxation.

Article 42. HARMONISATION OF LAWS

1. Member States recognise the desirability to harmonise as soon as practicable such provisions imposed by law or administrative practices as affect the establishment and operation of the Common Market in the following areas:

- (a) companies;
- (b) trade marks;
- (c) patents;
- (d) designs and copyrights;
- (e) industrial standards;
- (f) marks of origin;
- (g) labelling of food and drugs;
- (h) plant and animal quarantine restrictions;
- (i) restrictive business practices;
- (j) dumping and subsidisation of exports.

2. The Council shall keep the provisions of this article under review and may make recommendations for the achievement of this objective.

Article 43. MONETARY, PAYMENTS AND EXCHANGE RATE POLICIES

1. Member States undertake to permit within the Common Market freedom of payments on—

- (a) current account; and
- (b) capital account necessary to further the objectives of the Common Market.

2. Member States recognising that exchange-rate stability as between themselves is necessary to promote the smooth functioning of the Common Market agree to—

- (a) a policy of continuing consultation and the fullest possible exchange of relevant information on monetary payments and exchange rate matters; and
- (b) to examine ways and means of harmonising their monetary and exchange-rate and payments policies in the interest of the smooth functioning of the Common Market.

3. Member States further agree—

- (a) to the policy whereby through arrangements by their Central Banks or Monetary Authorities the notes and coins of other Member States shall be exchanged within their own States at official par value without exchange commission;
- (b) to develop arrangements for co-operation in other monetary matters including the operation of a clearing arrangement by their Central Monetary Authorities.

Article 44. OWNERSHIP AND CONTROL OF REGIONAL RESOURCES

1. Member States recognise the need for continuing inflows of extra-regional capital and the urgent necessity to promote development in the Less Developed Countries.

2. Member States shall keep under review the question of ownership and control of their resources with a view to increasing the extent of national participation in their economies and working towards the adoption as far as possible of a common policy on foreign investment.

Article 45. COORDINATION OF NATIONAL DEVELOPMENT PLANNING

1. Member States recognise the desirability of a long-term Common Market Perspective Plan as a framework for coordinating their development efforts and agree to work jointly in the formulation of such a Plan.

2. In order to promote maximum complementarity between industries and economic sectors of Member States, each Member State agrees to consult with other Member States in drawing up its national medium-term operational development plans. Member States shall establish a Committee of Officials in charge of national planning agencies for the purposes of promoting collaboration in development planning.

Article 46. COMMON MARKET INDUSTRIAL PROGRAMMING

1. Member States undertake to promote a process of industrial development through industrial programming aimed at achieving the following objectives:

- (a) the greater utilisation of the raw materials of the Common Market;
- (b) the creation of production linkages both within and between the national economies of the Common Market;

- (c) to minimise product differentiation and achieve economies of large-scale production, consistent with the limitations of market size;
 - (d) the encouragement of greater efficiency in industrial production;
 - (e) the promotion of exports to markets both within and outside the Common Market;
 - (f) an equitable distribution of the benefits of industrialisation paying particular attention to the need to locate more industries in the Less Developed Countries.
2. The Council may make recommendations from time to time to promote achievement of the objectives stated in paragraph 1 of this article.

Article 47. JOINT DEVELOPMENT OF NATURAL RESOURCES

1. Member States agree to a policy of regular exchange of information on their natural resources with a view to the development of joint projects for the increased utilisation of these resources within the Common Market and to collaborate in promoting research in these areas.
2. With a view to facilitating negotiations with mining companies, Member States agree to exchange information on exploration leases, exploitation licences and on taxation of mining companies.
3. The Council advised by the Standing Committee of Ministers responsible for Mines and Natural Resources may make recommendations for achieving the objectives stated in paragraphs 1 and 2 of this article.

Article 48. MARKETING OF AGRICULTURAL PRODUCTS

1. Member States agree to work towards the rationalisation of trade within the Common Market in certain selected agricultural products having special regard to the agricultural development of the Less Developed Countries.
2. In pursuance of this objective Member States agree to arrangements for the marketing of oils and fats and other agricultural products as set out in schedules VII, VIII and IX to this annex.
3. The Council may make recommendations for the development of agricultural trade between Member States.

Article 49. RATIONALISATION OF AGRICULTURAL PRODUCTION

1. Member States agree to adopt a scheme for the rationalisation of agricultural production within the Common Market with a view to promoting complementarity in national agricultural programmes and providing special opportunities for the development of agriculture in the Less Developed Countries.
2. The scheme shall have the following objectives—
- (a) the development of a regional plan for the integration of agricultural development in the Common Market;
 - (b) the achievement of the optimum utilisation of agricultural resources;
 - (c) the improvement of the efficiency of agricultural production in order to increase the supply of agricultural products for—
 - (i) domestic consumption;
 - (ii) export to regional as well extra-regional markets; and
 - (iii) inputs for agro-based industries.
 - (d) replacement of imports on a regional basis;

- (e) increasing the income and standard of living of the rural population;
- (f) contributing to the achievement of full employment for the peoples of the Common Market;
- (g) the provision of greater opportunities to the Less Developed Countries for the expansion of agricultural production for export to markets within and outside the Common Market.

3. Member States recognise the desirability of joint action in the exporting of non-traditional agricultural products to countries outside the Common Market and agree to the promotion of schemes towards this objective.

4. With regard to the production of non-traditional agricultural products, Member States shall pursue a policy of collaboration with a view to improving productivity and promoting a more efficient allocation of the resources of the Common Market giving special consideration to the need for increasing production in the Less Developed Countries.

5. The Council shall keep this article under review and shall make recommendations to Member States for achieving its objectives.

Article 50. CO-OPERATION IN TOURISM

Member States agree to collaborate in the promotion and development of the tourist industry within the Common Market.

CHAPTER VII. SPECIAL REGIME FOR THE LESS DEVELOPED COUNTRIES

Article 51. PURPOSE OF THE CHAPTER

The provisions of this chapter shall have effect for the purposes of establishing within the framework of this annex a special regime for the Less Developed Countries.

Article 52. IMPORT DUTIES, REVENUE DUTIES AND INTERNAL TAXATION

For the purposes of articles 15 and 17 of this annex the special arrangements contained in schedules III and IV to this annex concerning import duties, revenue duties and internal taxation shall apply to the Less Developed Countries.

Article 53. COMMON MARKET ORIGIN

Member States agree that in the compilation of the Process List pursuant to paragraph 1 (b) of article 14 of this annex, the special needs of the Less Developed Countries shall be taken into account.

Article 54. HARMONISATION OF FISCAL INCENTIVES

Member States agree that in the establishment of the Scheme for Harmonisation of Fiscal Incentives to Industry provided for in article 40 of this annex, the special needs of the Less Developed Countries shall be taken into account.

Article 55. THE COMMON EXTERNAL TARIFF AND COMMON PROTECTIVE POLICY

Member States agree that in the establishment of the scheme for a common external tariff provided for in article 31 of this annex, the special needs of the Less Developed Countries shall be taken into account.

*Article 56. PROMOTION OF INDUSTRIAL DEVELOPMENT
IN THE LESS DEVELOPED COUNTRIES*

1. Upon any application made in that behalf by the Less Developed Countries the Council may, if necessary, as a temporary measure in order to promote the development of an industry in any of those States, authorise by majority decision such States to suspend Common Market tariff treatment of any description of imports eligible therefor on grounds of production in the other Member States.

2. Upon any application made in that behalf by the Less Developed Countries the Council may, if necessary, as a temporary measure in order to promote the development of an industry in any of those States, authorise by majority decision such States to impose quantitative restrictions on like imports from the other Member States.

3. In the light of the special position of Barbados that State may, in relation to trade with the Less Developed Countries, during the period for which the authorisations referred to in paragraphs 1 and 2 of this article are in force, suspend Common Market tariff treatment of, or apply quantitative restrictions on, the like description of imports from the Less Developed Countries.

4. The Council may, in taking decisions pursuant to paragraphs 1 and 2 of this article, impose terms and conditions to which such authorisation shall be subject.

5. For the purposes of this article a majority means a decision supported by the affirmative votes of all the Less Developed Countries and at least two of the More Developed Countries.

Article 57. GOVERNMENT AIDS

Paragraph 1 (a) of article 25 of this annex shall not apply to exports from a Less Developed Country except where such exports are consigned to Barbados.

Article 58. PUBLIC UNDERTAKING

Paragraph 1 (a) of article 26 of this annex shall not apply to the Less Developed Countries.

*Article 59. FINANCIAL ASSISTANCE
FROM MORE DEVELOPED COUNTRIES*

1. With a view to promoting the flow of investment capital to the Less Developed Countries, the More Developed Countries agree to co-operate in—

- (a) facilitating, whether by means of private investment capital or otherwise, joint ventures in those States;
- (b) negotiating double taxation agreements in respect of the income from investments in the Less Developed Countries by residents of other Member States; and
- (c) facilitating the flow of loan capital to the Less Developed Countries.

2. In furtherance of the objectives stated in paragraph 1 above, primary consideration should be given to ventures which are substantially owned and effectively controlled by nationals of Member States within the meaning of article 35 of this annex.

4.¹ Member States agree that in order to promote the development of industries in the Less Developed Countries an appropriate investment institution shall be established.

¹ Should read "3".

Article 60. USE OF TECHNOLOGICAL AND RESEARCH FACILITIES
IN MORE DEVELOPED COUNTRIES

The More Developed Countries undertake to provide opportunities for the use of their technological and research facilities by the Less Developed Countries.

Article 61. SPECIAL ARRANGEMENTS FOR BELIZE

Without prejudice to any other provision of this chapter, the provisions of schedule XI to this annex shall apply for the purpose of establishing additional special arrangements in regard to the participation of Belize in the Common Market.

Article 62. REVIEW OF MECHANISMS FOR THE LESS DEVELOPED COUNTRIES

The Council shall review annually the need for strengthening existing mechanisms or introducing new ones to provide greater benefits to the Less Developed Countries and shall submit a Report thereon to the Conference.

CHAPTER VIII. GENERAL AND FINAL PROVISIONS

Article 63. LEGAL CAPACITY

1. The Common Market shall have international juridical personality.
2. Each Member State shall, in its territory, accord to the Common Market the most extensive legal capacity accorded to legal persons under its municipal law including the capacity to acquire and transfer movable and immovable property and to sue and be sued in its own name. In any legal proceedings, the Common Market shall be represented by the Secretary-General of the Secretariat.
3. Each Member State hereby agrees to take such action as is necessary to make effective in its territory the provisions of this article and shall promptly inform the Secretariat of such action.

Article 64. PRIVILEGES AND IMMUNITIES

1. The privileges and immunities to be recognised and granted by the Member States in connection with the Common Market shall be laid down in a Protocol to this annex.
2. The Common Market shall conclude with the Government of the Member State in which its Headquarters is situated an agreement relating to the privileges and immunities to be recognised and granted in connection with the Common Market.

Article 65. ACCESSION

1. A State, mentioned in paragraph 1 (b) of article 2 of this annex may become a Member of the Common Market on such terms and conditions as the Conference may determine.
2. Any such State shall deposit on or before a date appointed by the Conference an instrument of accession with the Secretariat which shall transmit certified copies to the Government of each Member State.
3. Upon such deposit the State shall become a Member of the Common Market on the appointed date.

Article 66. AMENDMENTS

1. Except where this annex provides otherwise, amendments thereto shall enter into force when they have been approved by the Council and ratified by all Member States in accordance with their respective constitutional procedures.

2. Instruments of ratification shall be deposited with the Secretariat which shall transmit certified copies thereof to each Member State.

Article 67. RECOGNITION OF EXISTING INTEGRATION ARRANGEMENT
WITHIN THE COMMON MARKET

Nothing in this annex shall affect any decisions or things done under the East Caribbean Common Market Agreement immediately before the coming into force of this annex or the continued application and development of that Agreement to the extent that the objectives of that Agreement are not achieved in the application of the objectives of this annex, provided such application or development does not conflict with obligations under this annex of the Member States which are Parties to that Agreement.

Article 68. PARTICIPATION IN OTHER ARRANGEMENTS

Nothing in this annex shall preclude any Member State from participating in other arrangements to the extent that those arrangements are not incompatible with the obligations of Member States under this annex.

Article 69. WITHDRAWAL

1. A Member State may withdraw from the Common Market by giving notice in writing to the Secretariat and the Secretariat shall promptly notify the other Member States. Such withdrawal shall take effect twelve (12) months after the notice is received by the Secretariat.

2. A Member State so withdrawing undertakes to honour any financial obligations duly assumed during its membership of the Common Market.

3. A Member State that withdraws from the Treaty in accordance with article 27 thereof shall, if a member of the Common Market, be deemed to have withdrawn from the Common Market with effect from the expiration of the time limited by the said article 27.

Article 70. RELATIONS WITH OTHER STATES AND INTERNATIONAL ORGANISATIONS

1. The Council may, on behalf of the Common Market, negotiate agreements with Member States, non-Member States and other International Organisations in order to promote the objectives of the Common Market.

2. Such agreements, however, shall be subject to ratification by the Conference.

Article 71. TRANSITIONAL PROVISIONS

On entry into force of this annex in accordance with the provisions of article 24 of the Treaty, the Agreement establishing the Caribbean Free Trade Association done at Dickenson Bay, Antigua, on the fifteenth day of December, 1965, and the Supplementary Agreement under article 31 (3) of the former Agreement done at Georgetown, Guyana, on the fifteenth day of March 1968, and at St. John's, Antigua, on the eighteenth day of March 1968,¹ shall be superseded by the provisions of this annex as between the Parties to whom the provisions of this annex apply.

¹ United Nations, *Treaty Series*, vol. 772, p. 2.

Article 72. ASSOCIATE MEMBERSHIP

1. Any state which in the opinion of the Conference is qualified for membership of the Common Market in accordance with article 2.1 (b) of this annex may, upon application to the Council for associate membership of the Common Market, be admitted as an associate member of the Common Market in accordance with paragraph 2 of this article.

2. On any application made under paragraph 1 of this article the Conference shall determine the conditions under which the applicant state may be associated with the Common Market.

Article 73. STATUS OF SCHEDULES

Schedules to this annex shall form an integral part thereof.

SCHEDULE 1

PRODUCTS EXCLUDED FROM THE ANNEX TO THE TREATY
IN PURSUANCE OF CONTRACTUAL OBLIGATIONS OF MEMBER STATES
referred to in article 13 of the annex to the Treaty

<i>Country</i>	<i>Brussels Nomenclature heading</i>	<i>Description of product</i>	<i>Expiry date</i>
Antigua	ex 27.10	Jet fuel	14th July 1987
	ex 61.01	Men's and boys' shorts and suits	Not provided
	61.02	Women's, girls' and infants' outer-garments	Not provided
	61.03	Men's and boys' undergarments including collars, shirt-fronts and cuffs	Not provided
	61.04	Women's, girls' and infants' undergarments	Not provided
	ex 94.04	Mattresses and pillows	Not provided
Barbados	ex 04.02	Milk and cream, evaporated or condensed	Not provided
	ex 11.01	Wheat flour	Indefinite
	ex 23.02	Mill feed (pollard)	Indefinite
Belize	ex 11.01	Wheat flour	Indefinite
	22.03	Beer	Indefinite
	ex 24.02	Cigarettes	Indefinite
Guyana	31.02	Fertilizers	Indefinite
	ex 09.10	Curry powder	Indefinite
	ex 11.01	Wheat flour	Indefinite
	ex 34.02	Detergents and liquid bleach	Indefinite
Jamaica	85.04	Electric accumulators (storage batteries)	Indefinite
	04.01	Milk and cream, fresh	Not provided
	04.02	Milk and cream, evaporated or condensed	Not provided
	ex 11.01	Wheat flour	Indefinite
	ex 27.10	Gasolene	11th June 1982

<i>Country</i>	<i>Brussels Nomenclature heading</i>	<i>Description of product</i>	<i>Expiry date</i>		
		Kerosene	11th June 1982		
		Diesel	11th June 1982		
		Fuel oil	11th June 1982		
	ex 27.11	L.P.G. (propane or butane)	11th June 1982		
	ex 27.15	Asphalt	11th June 1982		
	ex 40.11	Rubber tyres and rubber inner tubes	1st Jan. 1977		
	ex 73.03	Scrap metal of iron or steel	1st Aug. 1974 with the under- standing of an extension to 1st Aug. 1977		
	ex 73.10	Steel re-inforcing bars	Not provided		
St. Lucia	ex cap. 23	Stockfeed	28th Feb. 1975		
St. Vincent	ex 12.01	Copra	30th Aug. 1978		
	ex 15.07	Edible oils	30th Aug. 1978		
	ex 15.13	Margarine	30th Aug. 1978		
St. Vincent	ex cap. 23	Stockfeed	30th Aug. 1978		
	ex 34.01	Soap	30th Aug. 1978		
Trinidad and Tobago	04.02	Milk and cream, evaporated or con- densed	Indefinite		
	ex 11.01	Wheat flour	Indefinite		
	ex 29.01	Styrene and naphthalene	Indefinite		
	ex 29.04	Ethylene glycol and alcohols manufac- tured from natural gas	Indefinite		
	ex 29.15	Phthalic anhydride	Indefinite		
	31.02	Nitrogenous fertilizers	Indefinite		
	ex 35.01 } ex 35.03 } 35.06 }	Adhesives and solutions	Indefinite		
	ex 40.06 } ex 29.11 } ex 39.01 }			Synthetic resins	Indefinite
	ex 40.05 } ex 40.06 }				
	ex 40.11	Rubber tyres and rubber inner tubes	Indefinite		

SCHEDULE II

RULES REGARDING COMMON MARKET ORIGIN referred to in article 14 of the annex to the Treaty

For the purpose of determining the origin of goods under article 14 of the annex to the Treaty and for the application of that article, the following rules shall be applied:

Rule 1. INTERPRETATIVE PROVISIONS

In determining the place of production of marine products and goods produced therefrom, a vessel of a Member State shall be regarded as part of that State. In determining the place from which goods have been consigned, marine products taken from the sea or goods produced therefrom at sea shall be regarded as having been consigned from a Member State if they were taken by or produced in a vessel of a Member State and have been brought direct to the Common Market.

2. For the purpose of this rule a vessel shall be treated as a vessel of a Member State only if—

- (a) it is registered in a Member State;
- (b) it carries a complement (inclusive of the Master thereof) of which not less than three fourths are nationals of Member States; and
- (c) it is owned and operated by—
 - (i) nationals of Member States; or
 - (ii) a Government of a Member State; or
 - (iii) a statutory Corporation of a Member State.

In this paragraph nationals of Member States shall have the same meaning as in paragraph 6 of article 35 of the annex to the Treaty.

3. “Materials” includes products, parts and components used in the production of the goods.

4. Energy, fuel, plant, machinery and tools used in the production of goods within the Common Market, and materials used in the maintenance of such plant, machinery and tools, shall be regarded as wholly produced within the Common Market when determining the origin of those goods.

5. “Produced” in sub-paragraph (c) of paragraph 1 of article 14 and a “process of production” in paragraph 2 of that article include the application of any operation or process, with the exception of any operation or process which consists only of one or more of the following:

- (a) packing, wherever the packing materials may have been produced;
- (b) splitting up into lots;
- (c) sorting and grading;
- (d) marking;
- (a) putting up into sets.

6. The term “producer” includes a grower and a manufacturer and also a person who supplies his goods otherwise than by sale to another person and to whose order the last process in the course of the manufacture of the goods is applied by that other person.

Rule 2. GOODS WHOLLY PRODUCED WITHIN THE COMMON MARKET

For the purpose of sub-paragraph (a) of paragraph 1 of article 14, the following are among the products which shall be regarded as wholly produced within the Common Market:

- (a) mineral products extracted from the ground within the Common Market;
- (b) vegetable products harvested within the Common Market;
- (c) live animals born and raised within the Common Market;
- (d) products obtained within the Common Market from live animals;

- (e) products obtained by hunting or fishing conducted within the Common Market;
- (f) marine products taken from the sea by a vessel of a Member State;
- (g) used articles fit only for the recovery of materials, provided that they have been collected from users within the Common Market;
- (h) scrap and waste resulting from manufacturing operations within the Common Market;
- (i) goods produced within the Common Market exclusively from one or both of the following:
 - (1) products within the sub-paragraphs (a) to (h);
 - (2) materials containing no element imported from outside the Common Market or of undetermined origin.

Rule 3. APPLICATION OF PERCENTAGE CRITERION

For the purposes of sub-paragraph (c) of paragraph 1 of article 14—

- (a) Any materials which meet the conditions specified in sub-paragraph (a) or (b) of paragraph 1 of that article shall be regarded as containing no element imported from outside the Common Market.
- (b) The value of any materials which can be identified as having been imported from outside the Common Market shall be their c.i.f. value accepted by the Customs Authorities on clearance for home use, or on temporary admission, at the time of last importation into the Member State where they were used in a process of production, less the amount of any transport costs incurred in transit through other Member States.
- (c) If the value of any materials imported from outside the Common Market cannot be determined in accordance with sub-paragraph (b) of this rule, their value shall be the earliest ascertainable price paid for them in the Member State where they were used in a process of production.
- (d) If the origin of any materials cannot be determined, such materials shall be deemed to have been imported from outside the Common Market and their value shall be the earliest ascertainable price paid for them in the Member State where they were used in a process of production.
- (e) The export price of the goods shall be the price paid or payable for them to the exporter in the Member State where the goods were produced, that price being adjusted, where necessary, to an f.o.b. or free at frontier basis in that State.
- (f) The value under sub-paragraph (b), (c), or (d) or the export price under sub-paragraph (e)¹ of this rule may be adjusted to correspond with the amount which would have been obtained on a sale in the open market between buyer and seller independent of each other. This amount shall also be taken to be the export price when the goods are not the subject of a sale.

Rule 4. UNIT OF QUALIFICATION

1. Each article in a consignment shall be considered separately.
2. For the purposes of paragraph 1 of this rule—

- (a) where the Brussels Nomenclature specifies that a group, set or assembly of articles is to be classified within a single heading, such a group, set or assembly shall be treated as one article;
- (b) tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be

¹ Should read "(e)".

considered as forming a whole with the article, provided that they constitute the standard equipment customarily included on the sale of articles of that kind;

(c) in cases not within sub-paragraphs (a) and (b), goods shall be treated as a single article if they are so treated for purposes of assessing customs duties by the importing Member State.

3. An unassembled or disassembled article which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment shall, if the importer so requests, be treated as one article.

Rule 5. SEGREGATION OF MATERIALS

1. For those products or industries where it would be impracticable for the producer physically to segregate materials of similar character but different origin used in the production of goods, such segregation may be replaced by an appropriate accounting system, which ensures that no more goods received Common Market tariff treatment than would have been the case if the producer had been able physically to segregate the materials.

2. Any such accounting system shall conform to such conditions as may be agreed upon by the Member States concerned in order to ensure that adequate control measures will be applied.

Rule 6. TREATMENT OF MIXTURES

1. In the case of mixtures, not being groups, sets or assemblies of separable articles dealt with under rule 4, a Member State may refuse to accept as being of Common Market origin any product resulting from the mixing together of goods which would qualify as being of Common Market origin with goods which would not so qualify, if the characteristics of the products as a whole are not essentially different from the characteristics of the goods which have been mixed.

2. In the case of particular products where it is, however, recognised by Member States concerned to be desirable to permit mixing of the kind described in the foregoing paragraph, such products shall be accepted as of Common Market origin in respect of such part thereof as may be shown to correspond to the quantity of goods of Common Market origin used in the mixing, subject to such conditions as may be agreed upon.

Rule 7. TREATMENT OF PACKING

1. Where for purposes of assessing Customs duties a Member State treats goods separately from their packing, it may also, in respect of its imports consigned from another Member State, determine separately the origin of such packing.

2. Where paragraph 1 of this rule is not applied, packing shall be considered as forming a whole with the goods and no part of any packing required for their transport or storage shall be considered as having been imported from outside the Common Market, when determining the origin of the goods as a whole.

3. For the purpose of paragraph 2 of this rule, packing with which goods are ordinarily sold by retail shall not be regarded as packing required for the transport or storage of goods.

Rule 8. DOCUMENTARY EVIDENCE

1. A claim that goods shall be accepted as eligible for Common Market tariff treatment shall be supported by appropriate documentary evidence of origin and consignment. The evidence of origin shall consist of either—

- (a) a declaration of origin completed by the last producer of the goods within the Common Market, together with a supplementary declaration completed by the exporter in cases where the producer is not himself or by his agent the exporter of the goods; or
- (b) a certificate given by a governmental authority or authorised body nominated by the exporting Member State and notified to the other Member States together with a supplementary declaration completed by the exporter of the goods.

These declarations, certificates and supplementary declarations shall be in the form prescribed by the Council from time to time.

2. The exporter may choose either of the forms of evidence referred to in paragraph 1 of this rule. Nevertheless the authorities of the country of exportation may require for certain categories of goods that evidence of origin shall be furnished in the form indicated in sub-paragraph (b) of that paragraph.

3. In cases where a certificate of origin is to be supplied by a governmental authority or an authorised body under sub-paragraph (b) of paragraph 1 of this rule, that authority or body shall obtain a declaration as to the origin of the goods given by the last producer of the goods within the Common Market. The governmental authority or the authorised body shall satisfy themselves as to the accuracy of the evidence provided; where necessary they shall require the production of additional information, and shall carry out any suitable check. If the authorities of the importing Member State so require, a confidential indication of the producer of the goods shall be given.

4. Nominations of authorised bodies for the purpose of sub-paragraph (b) of paragraph 1 of this rule, may be withdrawn by the exporting Member State if the need arises. Each Member State shall retain, in regard to its imports, the right of refusing to accept certificates from any authorised body which is shown to have repeatedly issued certificates in an improper manner, but such action shall not be taken without adequate prior notification to the exporting Member State on the grounds for dissatisfaction.

5. In cases where the Member States concerned recognise that it is impracticable for the producer to make the declaration of origin specified in sub-paragraph (a) of paragraph 1 or in paragraph 3 of this rule, the exporter may make that declaration in such form as those Member States may for the purpose specify.

6. The Council may decide that further or different provisions concerning evidence of origin or of consignment shall apply to particular categories of goods or classes of transactions.

Rule 9. VERIFICATION OF EVIDENCE OF ORIGIN

1. The importing Member State may as necessary require further evidence to support any declaration or certificate of origin furnished under rule 8.

2. The importing Member State shall not prevent the importer from taking delivery of the goods solely on the grounds that it requires such further evidence, but may require security for any duty or other charge which may be payable; provided that where goods are subject to any import restrictions or prohibitions, the stipulation for delivery under security shall not apply.

3. Where, under paragraph 1 of this rule, a Member State has required further evidence to be furnished, those concerned in another Member State shall be free to produce it to a governmental authority or an authorised body of the latter State, who shall, after thorough verification of the evidence, furnish an appropriate report to the importing Member State.

4. Where it is necessary to do so by reason of its legislation, a Member State may prescribe that requests by the authorities of importing Member States for further evidence

from those concerned in the Member State shall be addressed to a specified governmental authority, who shall after thorough verification of the evidence furnish an appropriate report to the importing Member State.

5. If the importing Member State wishes an investigation to be made into the accuracy of the evidence which it has received, it may make a request to that effect to the other Member State or States concerned.

6. Information obtained under the provisions of this rule by the importing Member State shall be treated as confidential.

Rule 10. SANCTIONS

1. Member States undertake to introduce legislation, making such provision as may be necessary for penalties against persons who, in their State, furnish or cause to be furnished a document which is untrue in a material particular in support of a claim in another Member State that goods should be accepted as eligible for Common Market tariff treatment. The penalties applicable shall be similar to those applicable in cases of untrue declarations in regard to payment of duty on imports.

2. A Member State may deal with the offence out of court, if it can be more appropriately dealt with by a compromise penalty or similar administrative procedure.

3. A Member State shall be under no obligation to institute or continue court proceedings, or action under paragraph 2 of this rule—

(a) if it has not been requested to do so by the importing Member State to which the untrue claim was made; or

(b) if, on the evidence available, the proceedings would not be justified.

APPENDIX TO SCHEDULE II

BASIC MATERIALS LIST

These materials may always be regarded as originating wholly within the Common Market when used in the state described in this List in a process of production within the Common Market.

<i>Brussels Nomenclature heading</i>	<i>Description of product</i>
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
05.13	Natural sponges
ex 05.15	Fish eggs (not for food)
ex 07.01	Potatoes, fresh
ex 08.04	Grapes, fresh
ex 08.06	Apples, fresh
09.04	Pepper of the genus <i>Piper</i> ; pimento of the genus <i>Capsicum</i> or the genus <i>Pimenta</i> (whether unground, ground or otherwise prepared)
09.05	Vanilla
09.07	Cloves (whole fruit, cloves and stems)

<i>Brussels</i> <i>Nomenclature heading</i>	<i>Description of product</i>
ex 09.08	Cardamoms
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper
ex 09.10	Thyme, saffron and bay leaves; other spices except ginger and curry powder
10.01	Wheat and meslin (mixed wheat and rye)
10.02	Rye
10.03	Barley
10.04	Oats
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals
ex 11.02	Semolina
ex 11.07	Malt, roasted or not, excluding malt flour
ex 12.01	Linseed
ex 12.06	Hop cones
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams
ex 14.02	Kapok
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including <i>premier jus</i>) 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 therefrom (including lanolin)
15.06	Other animal oils and fats (including neat's-foot oil and fats) from bones or waste
ex 15.07	Linseed oil and castor oil
15.09	Degrass
ex 15.12	Hydrogenated oils and fats
15.14	Spermaceti, crude, pressed or refined, whether or not coloured
15.15	Beeswax and other insect waxes, whether or not coloured
15.16	Vegetable waxes, whether or not coloured
ex 17.02	Lactose, glucose, maltose, caramel
18.01	Cocoa beans, whole or broken, raw or roasted
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur
25.04	Natural graphite
ex 25.27	Talc
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds
ex 27.09	Crude petroleum
ex 27.11	Fluoro chlorohydrocarbon
27.12	Petroleum jelly
ex 28.40	Sodium pyrophosphate
ex 28.42	White lead

<i>Brussels Nomenclature heading</i>	<i>Description of product</i>
ex 28.56	Calcium carbide
32.01	Tanning extracts of vegetable origin
32.02	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
33.01	Essential oils (terpeneless or not) except lime, bay, pimento, nutmeg and orange oils; concretes and absolutes; resinoids
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
ex 35.05	Dextrin glues; 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.
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkydes, polyallyl esters and other unsaturated polyesters, silicones)
39.02	Polymerisation and copolymerisation 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, plasticised or not (for example, collodions, celluloid); vulcanised 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, oxidised rubber, cyclised rubber)
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linoxyn
40.02	Synthetic rubber latex; pre-vulcanised synthetic rubber latex; synthetic rubber; factice derived from oils
ex 41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08 and excluding sole leather

<i>Brussels</i> <i>Nomenclature heading</i>	<i>Description of product</i>
41.03	Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08
41.04	Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08
41.05	Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08
41.06	Chamois-dressed leather
41.07	Parchment-dressed leather
41.08	Patent leather and imitation patent leather; metallised leather
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls
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)
ex 48.01	Printing and writing paper in rolls or sheets; packing and wrapping paper; tissue paper; paperboard; cellulose wadding
48.02	Hand-made paper and paperboard
ex 48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped or crinkled, in rolls or sheets
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within chapter 49), in rolls or sheets
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 silk waste other than noil, not put up for retail sale
50.06	Yarn spun from noil 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
50.08	Silk-worm gut; imitation catgut of silk
50.09	Woven fabrics of silk or of waste silk other than noil
50.10	Woven fabrics of noil silk
51.01	Yarn of man-made fibres (continuous), not put up for retail sale
51.02	Monofoil, 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 monofoil or strip of heading No. 51.01 or 51.02
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like
53.01	Sheep's or lambs' wool, not carded or combed

<i>Brussels Nomenclature heading</i>	<i>Description of product</i>
53.02	Other animal hair (fine or coarse), not carded or combed
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags)
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), 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 horse-hair or of other coarse animal hair, not put up for retail sale
53.10	Yarn of sheep's or lambs' wool, of horse-hair or of other animal hair (fine or coarse), 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 coarse animal hair other than horse-hair
53.13	Woven fabrics of horse-hair
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
55.05	Cotton yarn, not put up for retail sale
55.06	Cotton yarn, put up for retail sale
55.07	Cotton gauze
55.09	Other woven fabrics of cotton
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)
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	Manila hemp (abaca) (<i>Musa textilis</i>), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes)
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes)
ex 57.04	Other vegetable textile fibres, raw or processed but not spun except coconut (coir) fibre; waste of such fibres (including pulled or garnetted rags or ropes)
57.05	Yarn of true hemp
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03
57.07	Yarn of other vegetable textile fibres
57.08	Paper yarn

<i>Brussels</i> <i>Nomenclature heading</i>	<i>Description of product</i>
57.09	Woven fabrics of true hemp
57.10	Woven fabrics of jute or of other textile bast fibres of heading No. 57.03
57.11	Woven fabrics of other vegetable textile fibres
57.12	Woven fibres of paper yarn
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)
ex 58.07	Chenille yarn (including flock chenille yarn) gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horse-hair yarn)
ex 59.03	Bonded fibre fabrics, similar bonded yarn fabrics whether or not impregnated or coated
ex 59.04	Twine of cotton or of hemp
60.01	Knitted or crocheted fabric, not elastic nor rubberised
ex 70.20	Glass yarns and glass fabrics
ex 71.01	Pearls, unworked
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured
71.06	Rolled 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
ex 71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemls and other waste and scrap of precious metal, excluding gold
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms
73.02	Ferro-alloys
73.05	Iron or steel powders; sponge iron or steel
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
ex 73.09	Universal plates of iron or steel, uncoated
ex 73.10	Bars of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made)
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled
ex 73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled, uncoated; sheets of steel, coated or printed
ex 73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.10, 73.12 and 73.13
73.17	Tubes and pipes of cast iron
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel

<i>Brussels Nomenclature heading</i>	<i>Description of product</i>
73.28	Expanded metal, of iron or steel
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 therefor, of copper; hollow bars of copper
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper
74.12	Expanded metal, of copper
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 therefor, 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
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 therefor, of aluminium; hollow bars of aluminium
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium
76.14	Expanded metal, of aluminium
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 therefor, of magnesium; hollow bars of magnesium
ex 77.04	Beryllium, unwrought or wrought
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

<i>Brussels Nomenclature heading</i>	<i>Description of product</i>
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges, and S-bands), of lead
ex 79.01	Zinc waste and scrap
ex 80.01	Tin waste and scrap
ex 81.01	Tungsten (wolfram), unwrought or wrought
ex 81.02	Molybdenum, unwrought or wrought
ex 81.03	Tantalum, unwrought or wrought
ex 81.04	Other non-ferrous base metals, unwrought or wrought
ex 83.09	Hooks and eyes of a kind commonly used for clothing
ex 90.01	Buttons and button moulds; press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles

SCHEDULE III

RESERVE LIST APPLYING TO THE LESS DEVELOPED COUNTRIES referred to in article 52 of the annex to the Treaty

Special arrangements are provided in this Schedule for the progressive elimination by the Less Developed Countries within ten years from 1st May 1973, in conformity with paragraph 2 of this schedule of import duties on such products as are itemised according to the Brussels Nomenclature as follows:

<i>Brussels Nomenclature heading</i>	<i>Description of product</i>
ex 08.10	Fruit (whether or not cooked) preserved by freezing, not containing added sugar, except citrus segments
ex 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, except citrus segments
ex 19.08	Biscuits (sweetened or unsweetened)
ex 20.01	Fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard, except citrus segments
ex 20.02	Tomato puree
ex 20.03	Fruit preserved by freezing, containing added sugar, except citrus segments
ex 20.04	Fruit and fruit peel, preserved by sugar (drained, glace or crystallised) except citrus segments
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations whether or not containing added sugar
ex 20.06	Fruit otherwise prepared or preserved whether or not containing added sugar or spirit, except citrus segments
ex 20.07	Fruit juices (including grape must), whether or not containing added sugar, but unfermented and not containing spirit, except frozen citrus concentrates
24.01	Unmanufactured tobacco; tobacco refuse
ex 24.02	Manufactured tobacco (excluding cigars and cheroots); tobacco extracts and essences

<i>Brussels Nomenclature heading</i>	<i>Description of product</i>
ex 32.09	Varnishes and lacquers; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine varnish or other paint or enamel media
32.11	Prepared driers
32.12	Glaziers' putty; grafting putty; Painters' fillings (and stopping) sealing and similar mastics, including resin mastics and cements
ex 34.02	Organic surface active agents; surface active preparations and washing preparations, not containing soap
ex 44.21	Complete wooden packing cases, boxes and crates
ex 46.02	Mats and matting or vegetable plaiting materials
ex 58.02	Carpets, carpeting, rugs, mats and matting of coconut fibre; mats and matting of sisal or other vegetable plaiting materials
ex 60.04	Undergarments (excluding nightwear), knitted or crocheted, not elastic nor rubberised
ex 60.05	Bed-jackets, bathing costumes (including two-piece bathing costumes and trunks), bath robes, knitted or crocheted, not elastic nor rubberised
ex 60.06	Knitted or crocheted bed-jackets, bathing costumes (including two-piece bathing costumes and trunks), bath robes, elastic or rubberised
61.01	Men's and boys' outer garments
61.02	Women's, girls' and infants' outer garments
61.03	Men's and boys' undergarments, including collars, shirt-fronts and cuffs
61.04	Women's, girls' and infants' undergarments
ex 64.02	Slippers and other house footwear and other footwear, wholly or mainly of leather
ex 64.03	Footwear with outer soles of wood or cork (with uppers of leather)
ex 64.04	Footwear with outer soles of other materials (with uppers of leather)
85.04	Electric accumulators
ex 85.15	Radio broadcast receivers, whether or not combined with gramophone, and television broadcast receivers, whether or not combined with gramophone or radio
ex 94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, of wood or metal
ex 94.03	Other furniture of wood or metal
94.04	Mattresses
ex 96.02	Brushes made with plastic bristles except paint brushes and artists' brushes

2. On and after 1st May 1978 a Less Developed Country may not apply to any imported goods eligible for Common Market tariff treatment in accordance with the provisions of article 14 of, and schedule II to, the annex to the Treaty, an import duty at a level exceeding 50 per cent of the import duty applied immediately before the entry into force of this Treaty provided that no such duty shall be applied after 1st May 1983.

3. Any Member State to which this schedule refers which considers that serious injury may be done to an industry in such State by the total elimination of import duty on any product as required by paragraph 2 of this schedule may refer the matter to the Council, which may, by majority decision, authorise the continued application by any such State of import duty on such product after 1st May 1983.

4. Nothing in this Treaty shall preclude the Less Developed Countries from reducing or eliminating the duty on any of the products listed in this schedule in pursuance of

integration arrangements among themselves, notwithstanding that no corresponding elimination or reduction be made by them on products imported from the other Member States, except as may be necessary in order to comply with this schedule.

SCHEDULE IV

TRANSITIONAL ARRANGEMENTS FOR THE REMOVAL OF THE PROTECTIVE ELEMENT IN REVENUE DUTIES BY THE LESS DEVELOPED COUNTRIES referred to in article 52 of the annex to the Treaty

Special arrangements are provided in this schedule for the progressive elimination by the Less Developed Countries within ten years from 1st May 1973 in conformity with paragraph 2 of protective revenue duty applied to imported goods classified under the Brussels Nomenclature as follows:

<i>Brussels Nomenclature heading</i>	<i>Description of product</i>
ex 22.09	Rum

2. On and after 1st May 1978, a Less Developed Country may not apply to any imported goods a protective revenue duty at a level exceeding 50 per cent of the protective revenue duty applied immediately before the entry into force of this Treaty provided that no such duty shall be applied after 1st May 1983.

3. Any Less Developed Country which considers that serious injury may be done to an industry in such State by the total elimination of protective revenue duty on any product as required by paragraph 2 may refer the matter to the Council, which may, by majority decision, authorise the continued application by any Less Developed Country of protective revenue duty on such product after the 1st May 1983.

4. Notwithstanding anything hereinbefore provided, the foregoing provisions of this schedule shall, in respect of any imported goods itemised as aforesaid, apply to an importing Member State wherein neither like goods nor competitive substitutes therefor are produced, subject to the following modification, that is to say, the substitution for every reference in those provisions to protective revenue duty of a reference to import duty within the meaning of article 15.

5. Nothing in this Treaty shall preclude any agreement made between the Less Developed Countries, and notified by them to the Council whereby their protective revenue duties on any of the products listed in this schedule and imported from the Less Developed Countries shall at any time be eliminated by all the Less Developed Countries or reduced by not less than such percentage of their respective basic protective revenue duties as may be so agreed between them, notwithstanding that no corresponding elimination or reduction be made by them in respect of such products imported from the other Member States except in so far as it may be necessary so to do for the purpose of compliance with this schedule.

SCHEDULE V

LIST OF PRODUCTS ON WHICH MEMBER STATES MAY MAINTAIN EXPORT DUTIES in accordance with article 18 of the annex to the Treaty

<i>Brussels Nomenclature heading</i>	<i>Description of product</i>
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

<i>Brussels</i> <i>Nomenclature heading</i>	<i>Description of product</i>
ex 03.03	Lobsters and shrimp, whether in shell or not, fresh (live or dead), chilled, frozen, salted in brine or dried; lobsters and shrimp, including in shell simply boiled in water; conch
ex 07.06	Arrowroot, sweet potatoes, eddoes
ex 09.08	Nutmeg, mace
ex 12.01	Copra, peanuts
ex 15.07	Coconut oil
ex 16.04	Prepared or preserved fish
ex 17.01	Cane sugar
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
ex 26.01	Bauxite
ex 44.03	Mahogany logs; logwood
ex 44.04	Mahogany, pine and cedar not falling within heading No. 44.03
ex 44.05	Mahogany, pine and cedar, sawn or dressed

SCHEDULE VI

LIST OF GOVERNMENT AIDS referred to in articles 25 and 57 of the annex to the Treaty

- (a) Currency retention schemes or any similar practices which involve a bonus on exports or re-exports.
- (b) The provision by governments of direct subsidies to exporters.
- (c) The exemption, in respect of exported goods, from charges or taxes, other than charges in connection with importation on indirect taxes levied at one or several stages on the same goods if sold for internal consumption.
- (d) In respect of deliveries by governments or governmental agencies of imported raw materials for export business on different terms than for domestic business, the charging of prices below world prices.
- (e) In respect of government export credit guarantees, the charging of premiums at rates which are manifestly inadequate to cover the long-term operating costs and losses of the credit insurance institutions.
- (f) The grant by governments (or special institutions controlled by governments) of export credits at rates below those which they have to pay in order to obtain the funds so employed.
- (g) The government bearing all or part of the costs incurred by exporters in obtaining credit.

SCHEDULE VII

MARKETING ARRANGEMENTS FOR UNREFINED CANE SUGAR

1. Any Member State in which unrefined cane sugar is produced may, subject to paragraph 2, and consistently with any international obligations to which it is subject, apply any quantitative restriction within the meaning of article 21 on imports into that State of unrefined cane sugar from any other part of the Common Market.

2. Any Member State taking measures in accordance with paragraph 1 shall notify them to the Council, if possible before they come into force.

SCHEDULE VIII

MARKETING ARRANGEMENTS FOR SELECTED AGRICULTURAL PRODUCTS

1. (1) No Member State shall import or permit the importation of any commodity, except in conformity with the terms of this schedule.

(2) Except in conformity with the terms of any binding recommendations pursuant to sub-paragraph (1) (c) of paragraph 6 and sub-paragraph (2) of paragraph 7, no Member State shall export any commodity mentioned in such list as may be established by virtue of any such recommendation in the light of negotiations between Member States with respect to the supply of specified amounts of the commodities so mentioned, account being taken in such negotiations of the objective of satisfying the demands of the Common Market and the desirability of maintaining and encouraging earnings from markets outside the Common Market.

(3) Pursuant to information supplied by Member States as required by paragraph 5 (in conformity with sub-paragraph (6) whereof "import" in the following provisions of this sub-paragraph shall be construed), the Secretariat will allocate markets for each commodity among Member States proportionately—

(a) as regards importing Member States, to their respective import requirements; and

(b) as regards exporting Member States, to the availability for export to the Common Market from them, respectively,

of the commodity in question.

2. Subject to paragraphs 3 and 4, imports of any commodity into a Member State shall be from within the Common Market.

3. (1) Imports of any commodity into a Member State from outside the Common Market are permissible by prior sanction of the Secretariat at the Member State's request made through notification thereof by its Government to the Secretariat.

(2) The Secretariat shall give such sanction only when a deficit in reference to the commodity in question has been declared to exist in the said Member State under sub-paragraph (4) of paragraph 5.

4. Any Member State may import as mentioned in sub-paragraph (1) of paragraph 3, but without the sanction of the Secretariat, or may permit to be so imported, planting material for any crop, or breeding stock for livestock, of which any commodity is a product.

5. (1) Not later than the 30th September in every year, and before the commencement of each of such other periods as the Secretariat may from time to time appoint for the purpose, every Member State shall notify estimates of its import requirements and production, and of the availability for export therefrom, of each commodity during the next following year or during that period, as the case may be, to the Secretariat.

(2) The Secretariat shall, in reference to each commodity produced in the Common Market, inform Member States regularly whether, and to what extent (if any)—

- (a) such production is likely to be available; and
- (b) there is likely to be a shortage of that commodity for export.

(3) The Member State shall from time to time inform the Secretariat of—

- (a) such imports of any commodity into that State as it requires to obtain by purchase; and
- (b) such exports from that State of any commodity produced in the Common Market as are suppliable on sale.

(4) A deficit of any commodity shall be deemed for the purpose of sub-paragraph (2) of paragraph 3 to exist when—

- (a) any purchase requirements of the commodity have, after being notified by the Member State to the Secretariat in conformity with sub-paragraph (3) (a) of this paragraph, remained unsatisfied; or
- (b) there has been any such shortage of the commodity as is mentioned in sub-paragraph (2) of this paragraph;

for such period not exceeding four weeks as the Secretariat shall consider appropriate for the purpose, and the Secretariat shall, upon the expiration of that period, declare the existence of such deficit in the said Member State or in the Member State affected by the said shortage, as the case may be.

(5) Member States shall furnish the Secretariat at its request with such statistics and other information as may be required for the proper functioning of this schedule.

(6) Every reference in the foregoing provisions of this paragraph to exportation shall be construed as a reference to exportation to Member States and no reference in those provisions to importation shall be construed to include a reference to importation under paragraph 4.

6. (1) The Secretariat shall convene a Conference in every year for the following purposes—

- (a) to consider the f.o.b. price to be fixed under sub-paragraph (2) of paragraph 7 for exports during the next following year of each commodity from one Member State to another;
- (b) to review the list in the appendix to this schedule, the working of this schedule and the list, if any, established in pursuance of sub-paragraph (2) of paragraph 1;
- (c) to consider any matter connected with this schedule and referred to the Conference by any Member State,

and to make recommendations thereon.

(2) The Secretariat may convene a special Conference whenever the circumstances so require.

(3) Every Conference shall consist of the delegates of Member States, one delegate (with such advisers as may be considered necessary) to be nominated by each State.

(4) Every Conference shall elect its chairman from among the delegates nominated thereto.

(5) Every Conference shall be serviced by the Secretariat.

7. (1) Every such Conference as aforesaid shall be advisory to Member States and its decisions shall be framed in that sense.

(2) A recommendation of any such Conference when accepted by two thirds of Member States shall become binding on all Member States, except with respect to mat-

ters in the case of which it has been prescribed, by agreement between Member States that unanimity among them is required for the purpose.

8. (1) It shall be the responsibility of the Secretariat

- (a) to ensure that information with respect to export availability and import requirements is furnished, and imports are authorised, in conformity with the provisions of this schedule.
- (b) to inform all Member States of requests and arrangements for the purchase and sale within the Common Market, and the importation into the Common Market, of any commodity.
- (c) otherwise, subject to the provisions of sub-paragraph (3) of this paragraph, to administer this schedule.

(2) The Secretariat shall compile and circulate to Member States periodically and regularly statistics relating to production and trade in agricultural products in the Common Market.

(3) Every Member shall be responsible for the administration within its Territory of this schedule and shall notify to the Secretariat all importations of any commodity into the Territory from outside the Common Market.

APPENDIX TO SCHEDULE VIII

SELECTED AGRICULTURAL PRODUCTS

- | | |
|-------------------------|-----------------------------|
| (1) Carrots | (12) Cinnamon |
| (2) Peanuts | (13) Cloves |
| (3) Tomatoes | (14) Cabbage |
| (4) Red kidney beans | (15) Plantains |
| (5) Black pepper | (16) Pork and pork products |
| (6) Sweet pepper | (17) Poultry meat |
| (7) Garlic | (18) Eggs |
| (8) Onions | (19) Okra |
| (9) Potatoes, not sweet | (20) Fresh oranges |
| (10) Potatoes, sweet | (21) Pineapples |
| (11) String beans | (22) Pigeon Peas |

SCHEDULE IX

MARKETING OF OILS AND FATS PRODUCTS

The Member States

Recognising it is the policy to—

- (1) uphold and encourage the extension of the coconut industry in the Common Market by providing means whereby a reasonable remunerative and stable return may be received by all growers of coconuts, having regard to the world price of copra—this objective being deemed to have been achieved when all the copra and raw oil produced is being consumed within the Common Market at a price satisfactory to growers and consumers alike;
- (2) encourage in the Common Market the manufacture of oils and fats, and thereby to assist in the development of secondary industries; especially in the less developed territories; to meet the needs and to raise the living standards of the rapidly increasing populations;

Desirous of regulating trade in oils and fats between the States within the Common Market and between the Common Market and other countries;

Have agreed as follows:

1. In this schedule, unless the context otherwise requires, "Ancillary" means any substance actually required to be used in conjunction with oils and fats in the process leading to a finished product, but which cannot be used as a substitute for oils and fats produced within the Area and which is included in appendix II to this schedule.

"Common Market Export Price" means the f.o.b. price of raw materials and refined edible oil when exported from one Member State to another within the Common Market.

"Deficit" means that part of a Member State's requirements of raw materials which is deemed to be a deficit or is declared to be a deficit in accordance with the provisions of paragraph 8 of this schedule.

"Oils and fats" means—

- (i) coconut in all its form, including coconut seedlings and copra;
- (ii) cotton-seed;
- (iii) oils and fats derived from coconut, copra, cotton seed and other oil bearing and/or oil yielding seeds produced within the Common Market.

"Raw Materials" means copra, raw coconut oil, cotton-seed, raw cotton seed oil, other oil bearing and/or oil yielding seeds grown within the Common Market, and unrefined oil produced therefrom;

"Substitute" means any oil or fat however derived which is put to similar use as, and is in commercial competition with, oils and fats as defined herein and which is included in appendix I to this schedule.

"Surplus" means that part of a Member State's production of raw materials which is deemed to be or is declared to be a surplus in accordance with the provisions of paragraph 8 of this schedule;

"Toilet Soap" means soap which in its quality and composition complies with the requirements specified in British Standard 1914 (of 1953) published under the authority of the General Council of the British Standards Institution (on the 6th day of February, 1953), but does not include soap which is declared by the Secretariat to be laundry soap or which comes into commercial competition with laundry soap produced within the Common Market.

2. No Member State shall import or permit the importation of oils and fats and/or substitutes or export or permit the export of oils and fats except in accordance with the terms of this schedule.

3. (1) There shall be no restrictions on the export of raw materials and/or oils and fats, and/or substitutes outside the Common Market, provided that the Common Market requirements are satisfied in accordance with the provisions of this schedule;

(2) Should a shortage of raw materials and/or oils and fats and/or substitutes occur within the Common Market the Member State experiencing the shortage may report the matter to the Secretariat, which shall bring such report to the notice of the Council, which shall determine what action will be taken.

4. (1) No Member State shall import or permit the importation of raw materials and/or oils and fats and/or substitutes from outside the Common Market except in conformity with the terms of this schedule.

Provided however that the following imports shall be free from restrictions:

- (i) oils and fats other than oils and fats as defined in this schedule and imported by a Member State for use in the hotel industry to the extent of 15 lb. per bed per annum;

(ii) oils and fats, other than oils and fats as defined in this schedule imported solely for medicinal purposes.

(2) Subject to the provisions of paragraph 8 (4) the importation of oils and fats and/or substitutes when such oils and fats and/or substitutes are imported by manufacturers for further processing shall be free from restrictions.

(3) Every Member State shall notify the Secretariat quarterly of any transactions under paragraphs 4 (1) and 4 (2).

(4) Trade in edible oils within the Common Market other than internal domestic trade shall be in edible oils derived from 100% of raw materials produced within the Common Market, provided that in the production of pre-packaged premium products for such trade, any one Member State in any one year may utilize not more than 100 tons of oils and fats other than oils and fats as defined under this schedule in the production of such edible oils.

5. (1) Any Member State may liberalize its exports of copra in the form of desiccated coconut, chipped coconut and/or whole nuts outside the Common Market to the extent of 10% of its production.

(2) Any Member State may permit the importation from outside the Common Market or export outside of the Common Market of seed coconut, coconut seedlings and cotton seed and other oil bearing and/or oil yielding seeds for planting or experimental purposes.

(3) Any such liberalization of exports under sub-paragraph (1) of this paragraph shall be notified to the Secretariat by the Member State concerned.

6. Not later than the 31st day of March and again not later than the 30th day of September in every year, each Member State shall submit to the Secretariat in such form as the Council may from time to time prescribe its estimated figures for production, requirements and surplus or deficit of raw materials for the ensuing period of July to December and January to June respectively.

7. (1) (a) If any Member State considers that its oils and fats processing industry is being damaged as a result of a substantial decrease in internal demand for a domestic product; and

(b) This decrease in demand is due to an increase in imports consigned from other Member States, that Member State may, notwithstanding any other provisions of this schedule—

- (i) limit those imports by means of quantitative restrictions to a rate not less than the rate of such imports (during any period of twelve months which ended within twelve months of the date on which the restrictions came into force); the restrictions shall not be continued for a period longer than eighteen months, unless the Council, by a two-thirds majority vote of all Member States, authorise their continuance for such further period and on such conditions as the said Council considers appropriate; and
- (ii) take such measures, either instead of or in addition to restriction of imports in accordance with sub-paragraph (1) of this paragraph as the said Council may, by a two-thirds majority vote of all Member States, authorise.

(2) In applying measures in accordance with sub-paragraph (b) (1) above, a Member State shall give like treatment to imports consigned from any other Member State.

(3) A Member State applying restrictions in accordance with paragraph 1 shall notify them to the Council, if possible before they come into force. The Council may at any time consider those restrictions and may, by a two-thirds majority vote of all Member States, make recommendations designed to moderate any damaging effect of those restrictions or to assist the Member State concerned to overcome its difficulties.

8. (1) At least twice in each year a Conference of Member States shall be convened by the Secretariat, at which representatives of the industry may attend as advisers for the following purposes—

- (a) to consider and approve estimates of Common Market surpluses and deficits;
- (b) to establish territorial deficits and surpluses;
- (c) to allocate surpluses to satisfy the deficits; and
- (d) to allocate whatever surpluses, if any, that may remain.

Surpluses shall be allocated amongst the deficit Member States to the extent of and in proportion to the deficits established for each Member State;

(2) However, if there still remains any unallocated surplus then that quantity shall be allocated amongst the deficit Member States, other than the less-developed countries, in the proportions which their estimated requirements for raw materials bear to each other, so that all such remaining unallocated surpluses are absorbed by those deficit Member States other than the less-developed countries.

Provided further, however, that if it is established that there is an overall surplus within the Common Market, and after allocations have been made in accordance with paragraph 8 (1) (c) above, and before allocations have been made under paragraph 8 (1) (d) any Member State with a surplus shall have the right to withhold such surplus for sale outside the Common Market.

(3) Allocations shall be made in the form of copra or oil seeds, but each surplus Member State shall have the right to require that, in the case of the more-developed countries no less than two-thirds of its allocated surplus shall be accepted in the form of raw oil; and in the case of the less-developed country no less than one-half of the allocated surplus shall be accepted in the form of raw oil;

(4) Allocations made in accordance with paragraph 2 above shall constitute binding commitments between the Member States involved; and each Member State so committed shall take the necessary steps to ensure that its commitments are fulfilled.

9. (1) The Conference referred to at paragraph 8 (1) shall at one of its biennial sessions—

- (i) decide upon and fix for the ensuing year the Common Market export price for—
 - (a) copra, which shall be expressed as an f.o.b. price per ton in buyer's bags;
 - (b) raw oil, which shall be expressed as an f.o.b. price per imperial gallon in buyer's drums; and
 - (c) refined edible oil, excluding edible oil pre-packaged for the retail trade, which shall be expressed as an f.o.b. price per imperial gallon;
to which sellers shall add the cost of the container; or at the option of the buyer, in his containers;
- (ii) review the working of this schedule; and
- (iii) consider any matter connected with the schedule referred to the Conference by any Member State.

(2) Any recommendation arrived at by the Conference as to the extent or level of the Common Market export price shall be submitted to the Secretariat to be placed before the next succeeding meeting of the Council for its approval.

(3) All matters relative to the internal price of oils and fats including taxation of industry shall remain the prerogative of the respective Member State.

10. Wherever the circumstances so require the Secretariat shall at the request of a Member State convene a special Conference of Member States.

11. (1) Every Conference of Member States shall consist of the delegates of the Member States, one delegate (with such advisers as may be considered necessary) to be nominated by each Member State.

(2) Every such Conference shall elect its Chairman from among the delegates nominated thereto.

(3) The delegates of two thirds of the Member States shall form a quorum.

(4) Every such Conference shall be serviced by the Secretariat.

(5) Every Conference as aforesaid shall be advisory to Member States and its decisions shall be framed in that sense.

(6) A recommendation of any such Conference other than a recommendation under paragraph 9 (2) when accepted by two thirds of the Member States shall become binding on all the Member States.

12. (1) It shall be the responsibility of the Secretariat—

(a) to ensure that surpluses or deficits are declared in accordance with the terms of this schedule;

(b) to inform Member States regularly of the extent to which production of raw materials is, or is likely to be, short or in excess of local requirements in the various Member States, and of any restrictions imposed or notified under paragraph 7;

(c) to inform Member States of the amount of—

(i) exportable surpluses; and

(ii) liberalised exports;

(d) to prepare an annual report on the operation of this schedule which report shall be submitted to the next succeeding meeting of the Council;

(e) to compile and circulate to Member States periodically and regularly statistics relating to transactions reported under paragraph 4 (3) and to production and trade in oils and fats in the Common Market.

(2) Every Member State shall be responsible for the administration of the terms of this schedule within its territory.

(3) Where the Council is satisfied that the commitment made by a Member State is not being fulfilled, it shall determine what corrective action may need to be taken.

13. (1) Member States shall furnish the Secretariat upon request with such statistics as may be required for the proper functioning of this schedule.

(2) Member States shall take the necessary legislative or other measures required to give effect to the provisions of this schedule.

(3) Member States shall make every effort to adopt uniform policies in the granting of import licences for ancillaries.

(4) No Member State shall make any arrangements with another Member State relating to matters covered by this schedule.

APPENDIX I TO SCHEDULE IX

SUBSTITUTES

—Oil bearing seeds and nuts not produced within the Common Market

—Vegetable oils, refined or unrefined from materials not produced within the Common Market

- Edible tallow or edible stearines
- Soap including all soap in block, bar, tablet or powdered form with the exception of brands of toilet soap costing more than 21¢ (E.C.) c.i.f. per 3 1/2 oz. tablet or the proportionate equivalent thereof, not produced within the Common Market
- Margarine and butter substitutes
- Compound lard
- Pure lard

APPENDIX II TO SCHEDULE IX

ANCILLARIES

Aluminium sulphate	Silicate of soda
Animal grease	Ferric chloride
Animal tallow	Filter aids and materials
Anti spattering agents	Flavours and flavouring materials
Anti oxidants	Fluorescers
Antiseptics	Hydrochloric acid
Bacteriacides and disinfectants	Hydrogenated fats
Bleaching aids and materials	Hydrogenated oils (cotton seed, soyabean, palm kernel, groundnut, palm, whale, fish or other oil of a similar kind)
Bleaching Earth	Lanolin
Calcium chloride	Magnesium sulphate
Castor oil	Milk powders and cultures
Caustic potash	Mineral acids
Caustic soda	Soap perfumes
Colouring matter and dyes	Sodium carbonate
Emulsifiers	Sodium hydrosulphate
Fatty acids	Sodium sulphate
Mineral salts	Sulphuric acid
Oleo stearines	Titanium dioxide
Organic acids	Vitamin concentrates
Phosphate and zinc oxide	Water softeners
Preservatives	
Resin	
Salt	

SCHEDULE X

PROTECTION OF GUYANESE PETROLEUM PRODUCTS

1. Special arrangements to facilitate the establishment of a petroleum refining industry in Guyana are provided in this schedule.

2. Notwithstanding anything in the annex to the Treaty, any quantitative restriction within the meaning of article 21 thereof may, during any period for which the Government of Guyana is a party to any protective agreement in that behalf relating to a petroleum product produced in Guyana, be applied on imports into Guyana of that petroleum product from any other part of the Common Market.

Provided that no such restriction shall be so applied on imports of any petroleum product, other than Bunker C, asphalt or road oil, during any year except with a view to preventing the importation of that petroleum product into Guyana to any extent in excess of—

(a) one third of such amount of that petroleum product as is reasonably considered by the Government of Guyana to be marketable in Guyana during such year, or

(b) the difference between such amount of that petroleum product as is reasonably considered by the Government of Guyana to be marketable in Guyana during such year and any lesser amount of that petroleum product which is reasonably considered by the said Government to be producible in Guyana during such year,

whichever is more.

3. During any period first hereinbefore in this article referred to in connection with a petroleum product produced in Guyana, customs duties shall, at rates not lower than those in force when the Common Market enters into force, be applicable to any permitted imports into Guyana of that petroleum product from outside the Common Market.

4. Not later than—

(a) the commencement, during any year, of any period mentioned in paragraph 3 of this schedule,

(b) the commencement, during any such period, of any year,

Guyana shall notify to the Council the amounts mentioned in paragraph (b) of the proviso to paragraph 2 of this schedule in relation to that year and shall, at the request of any Member State, inform the Council in strictest confidence of the reasons for arriving at such amounts.

5. In this schedule, “that petroleum product” includes any like or substitutable petroleum product.

6. These provisions shall not have effect for longer than 15 years from the commencement of a period mentioned in paragraph 3 of the schedule.

SCHEDULE XI

SPECIAL ARRANGEMENTS FOR BELIZE

1. Special arrangements in regard to the participation of Belize in the annex to the Treaty are set out in this schedule.

Quantitative export restrictions

2. The provisions of article 22 of the annex to the Treaty shall not prevent Belize from applying quantitative restrictions on exports of the following commodities to any other Member State:

<i>Brussels Nomenclature heading</i>	<i>Description of product</i>
01.02	Live animals of the bovine species
ex 02.01	Meat of bovine animals, fresh, chilled or frozen.

Import duties

3. For the purpose of affording protection to tyre recapping and building steel products (including steel wire products) industries, Belize may continue to suspend as a temporary measure, Common Market tariff treatment on competitive imports into its Territory.

4. The Council may at any time review those measures taken under paragraph I of this schedule and may by majority decision recommend such terms and conditions as it considers necessary in connection with their application.

Export duties

5. The provisions of paragraph 4 of article 18 of the annex to the Treaty shall apply to Belize subject to the modification that the expiry date regarding the application of export duties shall be 1st May 1981.

Relations with third countries

6. Nothing in the annex to the Treaty shall preclude Belize from entering into arrangements for closer relations with other regional economic groupings provided that treatment not less favourable than that accorded to states within such groupings shall be accorded to Member States of the Common Market.

SCHEDULE TO THE TREATY

AREAS OF FUNCTIONAL COOPERATION

1. Shipping
2. Air transport
3. Meteorological services and hurricane insurance
4. Health
5. Intra-regional technical assistance
6. Intra-regional public service arrangements
7. Education and training
8. Broadcasting and information
9. Culture
10. Harmonisation of the law and legal systems of Member States
11. Position of women in Caribbean society
12. Travel within the region
13. Labour administration and industrial relations
14. Technological and scientific research
15. Social security
16. Other common services and areas of functional cooperation as may be from time to time determined by the Conference

AGREEMENT ESTABLISHING THE COMMON EXTERNAL TARIFF
FOR THE CARIBBEAN COMMON MARKET

The Contracting Parties to the Treaty establishing the Caribbean Community (hereinafter referred to as "the Treaty"),

Pursuant to the undertaking assumed in article 31 of the annex to the Treaty,

Have agreed as follows:

Article 1. The Schedule of Rates set out in annex I hereto is hereby adopted as the Common External Tariff of the Caribbean Common Market

(hereinafter referred to as "the Common External Tariff") pursuant to Article 31 of the annex to the Treaty.

Article 2. Barbados, Guyana, Jamaica and Trinidad and Tobago shall, upon entry into force of this Agreement, apply in their national tariffs, the rates of duty established under the Common External Tariff.

Article 3. Where upon entry into force of this Agreement differences exist between the rates of duty established under the Common External Tariff and the national tariffs of Member States mentioned in article 2 of this Agreement in respect of commodities to which article 4 of this Agreement applies, such differences may be maintained but shall be progressively eliminated in accordance with article 5 hereof.

Article 4. The commodities to which this article applies shall be those set out in the Lists contained in annex II to this Agreement as follows: Barbados—Lists A, B and C; Guyana—List D; Jamaica—Lists E and F; Trinidad and Tobago—List G.

Article 5. The progressive harmonization of the national tariffs applied to the commodities set out in the Lists mentioned in article 4 above with the rates to be applied to those commodities under the Common External Tariff shall be undertaken in accordance with the Table below: provided, however, that if in any one year a Member State mentioned therein reduces such difference by an amount exceeding its minimum obligations specified in column 3 of the Table, account shall be taken of the total reduction already effected in determining whether or not the provisions of this article have been complied with.

TABLE

<i>Member States</i>	<i>Commodity lists</i>	<i>Annual rate of reduction of difference between national tariffs on July 31, 1973, and the Common External Tariff</i>	<i>Harmonisation period (commencing not later than 1st August in each year)</i>
Barbados	List A	1/3	1974 to 1976
	List B	1/5	1974 to 1978
	List C	1/8	1974 to 1981
Guyana	List D	1/3	1974 to 1976
Jamaica	List E	1/3	1974 to 1976
	List F	1/4	1973 to 1976
Trinidad and Tobago	List G	1/3	1974 to 1976

Article 6. I. The value of the unit of account used to express the specific rates of duty of the Common External Tariff shall be 0.395833 grams of fine gold.

2. The parity of the currency of a Member State in relation to the unit of account shall be the relation between the weight of fine gold corresponding to a unit of account and the weight of fine gold corresponding to the parity of such currency as declared to the International Monetary Fund. Provided that, where a currency has no fixed parity or where the rate of exchange of such currency is allowed to float beyond the margins fixed by the International Monetary Fund, the weight of fine gold corresponding to the parity of the currency shall be

determined on the basis of its exchange rate for current payments against its intervention currency and the parity of such intervention currency as declared to the International Monetary Fund; or, in case the intervention currency is on a floating exchange rate, on the basis of the gold value of that currency as derived from its market value for current payments.

3. Where a Member State changes the parity of its currency, the specific rates of duty applied by that Member State in keeping with its obligations with respect to the Common External Tariff shall be adjusted in inverse ratio to the change in its currency.

4. Where the currency of any Member State is allowed to float beyond the limits laid down under the rules of the International Monetary Fund, the Member State concerned shall adjust the specific duties applied in its national tariff in keeping with its obligations in respect of the Common External Tariff in inverse ratio to the alteration in the value of its currency, provided that, a Member State may not make such adjustment if the exchange of its currency varies by less than 3 per cent on either side of its value on July 3, 1973, or, in the case where adjustments have previously been made, its value on the date of the last of such adjustments.

5. If by a decision of the International Monetary Fund under article 4, section 7, of its articles of Agreement there is a uniform proportionate change in the parity of all currencies then the weight of fine gold defining the unit of account shall vary in inverse ratio to such alteration. Provided, however, that where one or more Member States do not implement the decision of the International Monetary Fund, the Common Market Council shall examine the situation and shall decide on such measures as it considers necessary by majority vote.

Article 7. Subject to the relevant provisions of article 8 of the Treaty, the Common Market Council shall be responsible for the operation of the provisions of this Agreement which shall be construed as an integral part of the annex to the Treaty.

Article 8. The annexes to this Agreement shall form an integral part hereof.

Article 9. This Agreement shall come into effect simultaneously with the Treaty.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have affixed their signatures to this Agreement.

DONE at Chaguaramas, this fourth day of July one thousand nine hundred and seventy-three, in a single copy which shall be deposited with the Commonwealth Caribbean Regional Secretariat which shall transmit certified copies to all of the Contracting Parties.

Signed by ERROL W. BARROW
For the Government of Barbados

Signed by L. F. S. BURNHAM
For the Government of Guyana

Signed by MICHAEL MANLEY
For the Government of Jamaica

Signed by ERIC WILLIAMS
For the Government of Trinidad and Tobago

A N N E X I

SCHEDULE OF RATES OF THE COMMON EXTERNAL TARIFF

GENERAL NOTE

This publication contains the Schedule of Duties and the Statistical Descriptions of the Customs Tariff of the Caribbean Common Market, the List of goods conditionally exempt from Duties, and the Lists of those goods in respect of which the duties in the Common Market Customs Tariff will be phased in by Member States.

2. The Structure of the Tariff is based on the Brussels Nomenclature and incorporates the Interpretative Rules, Section and Chapter Notes and Headings of the Nomenclature. The Statistical Classification is based on the Standard International Trade Classification (revised).

3. The rates of duty shown in the Schedule will be applicable to all imports from third countries into Member Countries of the Caribbean Common Market. These rates will be applied in the Member States of the Common Market in accordance with the provisions of article 31 of the Annex to the Treaty establishing the Caribbean Community and the plan and schedule agreed by the Member States.

4. The Exemptions List sets out those goods which, when imported for the purposes stated in the List, may be admitted into the importing Member States free of import duty. The List is intended to embody all conditional duty exemptions within the specialised groupings set out in the List, granted by Member States at the entry into force of the Treaty.

5. The headings of Chapters 28 and 29 of the Brussels Nomenclature have been contracted and the Legal Notes to these Chapters have been adapted appropriately. Legal Note I to Section VI and the Chapter Notes in which references to the headings of chapters 28 and 29 appear have also been adapted.

6. Specific rates shall be denominated in Units of Account (U.A.). For the purposes of this Tariff the Unit of Account shall be equal to 0.395833 grams of fine gold.

7. Except where the context otherwise requires, "per cent" or the symbol "%" means percentage of value.

ABBREVIATIONS AND SYMBOLS

b.ft.	board feet	ft.	feet
brl	barrel	g	gram
C	Centigrade	gal.	Imperial gallon
cg	centigram	kg.	kilogram
cm	centimetre	kwh	kilowatt hour
cm ³	cubic centimetre	l	litre
cub.ft.	cubic feet	lb.	pound
cwt	hundredweight	L.oz.	liquid ounce
140°	140 degrees	m	metre
doz.	dozen	m ²	square metre
doz.prs.	dozen pairs	mg	milligram

mm	millimetre	sq.ft.	square feet
mm ²	square millimetre	sq.yd.	square yard
No.	number	yd.	yard
oz.	ounce	%	per cent
p.gal.	proof gallon		

EXAMPLES

1,500 g/m²—means one thousand five hundred grams per square metre.

15° C—means fifteen degrees Centigrade.

LIST OF TITLES OF SECTIONS AND CHAPTERS

Section I

LIVE ANIMALS; ANIMAL PRODUCTS

Chapter

1. Live animals
2. Meat and edible meat offals
3. Fish, crustaceans and molluscs
4. Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included
5. Products of animal origin, not elsewhere specified or included

Section II

VEGETABLE PRODUCTS

6. Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
7. Edible vegetables and certain roots and tubers
8. Edible fruit and nuts; peel of melons or citrus fruit
9. Coffee, tea, maté and spices
10. Cereals
11. Products of the milling industry; malt and starches; gluten; inulin
12. Oil seeds and oleaginous fruit; miscellaneous grains, seeds and fruit; industrial and medical plants; straw and fodder
13. Raw vegetable materials of a kind suitable for use in dyeing or in tanning; lacs; gums, resins and other vegetable saps and extracts
14. Vegetable plaiting and carving materials; vegetable products not elsewhere specified or included

Section III

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

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

Section IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO

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

Section V

MINERAL PRODUCTS

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

Section VI

PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

Section Notes

28. Inorganic chemicals; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes
29. Organic chemicals
30. Pharmaceutical products
31. Fertilisers
32. Tanning and dyeing extracts; tannins and their derivatives; dyes, colours, paints and varnishes; putty, fillers and stoppings; inks
33. Essential oils and resinoids; perfumery, cosmetics and toilet preparations

Chapter

34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and "dental waxes"
35. Albuminoidal substances; glues
36. Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations
37. Photographic and cinematographic goods
38. Miscellaneous chemical products

Section VII

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

39. Artificial resins and plastic materials, cellulose esters and ethers; articles thereof
40. Rubber, synthetic rubber, factice, and articles thereof

Section VIII

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

41. Raw hides and skins (other than furskins) and leather
42. Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)
43. Furskins and artificial fur; manufactures thereof

Section IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

44. Wood and articles of wood; wood charcoal
45. Cork and articles of cork
46. Manufactures of straw, of esparto and of other plaiting materials; basketware and wickerwork

Section X

PAPER-MAKING MATERIAL; PAPER AND PAPERBOARD AND ARTICLES THEREOF

47. Paper-making material
48. Paper and paperboard; articles of paper pulp, of paper or of paperboard
49. Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans

Section XI

TEXTILES AND TEXTILE ARTICLES

*Chapter**Section Notes*

50. Silk and waste silk
51. Man-made fibres (continuous)
52. Metallised textiles
53. Wool and other animal hair
54. Flax and ramie
55. Cotton
56. Man-made fibres (discontinuous)
57. Other vegetable textile materials; paper yarn and woven fabrics of paper yarn
58. Carpets, mats, matting and tapestries; pile and chenille fabrics; narrow fabrics; trimmings; tulle and other net fabrics; lace; embroidery
59. Wadding and felt; twine, cordage, ropes and cables; special fabrics; impregnated and coated fabrics; textile articles of a kind suitable for industrial use
60. Knitted and crocheted goods
61. Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods
62. Other made up textile articles
63. Old clothing and other textile articles; rags

Section XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS, RIDING-CROPS, AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS

64. Footwear, gaiters and the like; parts of such articles
65. Headgear and parts thereof
66. Umbrellas, sunshades, walking-sticks, whips, riding-crops and parts thereof
67. Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair; fans

Section XIII

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

68. Articles of stone, of plaster, of cement, of asbestos, of mica and of similar materials
69. Ceramic products
70. Glass and glassware

Section XIV

PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS, ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

Chapter

71. Pearls, precious and semi-precious stones, precious metals, rolled precious metals, and articles thereof; imitation jewellery
72. Coin

Section XV

BASE METALS AND ARTICLES OF BASE METAL

Section Notes

73. Iron and steel and articles thereof
74. Copper and articles thereof
75. Nickel and articles thereof
76. Aluminium and articles thereof
77. Magnesium and beryllium and articles thereof
78. Lead and articles thereof
79. Zinc and articles thereof
80. Tin and articles thereof
81. Other base metals employed in metallurgy and articles thereof
82. Tools, implements, cutlery, spoons and forks, of base metal; parts thereof
83. Miscellaneous articles of base metal

Section XVI

MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT; PARTS THEREOF*Section Notes*

84. Boilers, machinery and mechanical appliances; parts thereof
85. Electrical machinery and equipment; parts thereof

Section XVII

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

86. Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)
87. Vehicles, other than railway or tramway rolling-stock, and parts thereof

Chapter

- 88. Aircraft and parts thereof; parachutes; catapults and similar aircraft launching gear; ground flying trainers
- 89. Ships, boats and floating structures

Section XVIII

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

- 90. Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus; parts thereof
- 91. Clocks and watches and parts thereof
- 92. Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles

Section XIX

ARMS AND AMMUNITION; PARTS THEREOF

- 93. Arms and ammunition; parts thereof

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

- 94. Furniture and parts thereof; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings
- 95. Articles and manufactures of carving or moulding material
- 96. Brooms, brushes, feather dusters, powder-puffs and sieves
- 97. Toys, games and sports requisites; parts thereof
- 98. Miscellaneous manufactured articles

Section XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

- 99. Works of art, collectors' pieces, and antiques

RULES FOR THE INTERPRETATION OF THE TARIFF

Interpretation of the Tariff shall be governed by the following principles:

1. The titles of Sections, Chapters and Sub-Chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the terms of the headings and any relative Section or Chapter Notes and, provided such headings or Notes do not otherwise require, according to the following provisions.

2. (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall

also be taken to include a reference to that article complete or finished (or failing to be classified as complete or finished by virtue of this rule), imported unassembled or disassembled.

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

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

(a) The heading which provides the most specific description shall be preferred to headings providing a more general description.

(b) Mixtures and composite goods which consist of different materials or are made up of different components and which cannot be classified by reference to 3 (a) shall be classified as if they consisted of the material or component which gives the goods their essential character, insofar as this criterion is applicable.

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

4. 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.

Additional rule

5. The classification of goods within a heading shall be determined by applying as between sub-headings, the same rules as are applied between headings, and (except insofar as the contrary intention appears) terms used in a sub-heading are to be interpreted in the same way as in the heading.

SECTION 1
LIVE ANIMALS; ANIMAL PRODUCTS
CHAPTER 1
LIVE ANIMALS

Notes.

1. - This Chapter covers all live animals except :
 - (a) Fish, crustaceans and molluscs, of headings Nos. 03.01 and 03.03;
 - (b) Microbial cultures and other products of heading No. 30.02; and
 - (c) Animals of heading No. 97.06.
2. - Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit				
		Gen.	Pref.	Number	Description					
01.01	Live horses, asses, mules and hinnies.	Free	Free	001.51	Horses	No.				
				001.52	Asses	No.				
				001.53	Mules and Hinnies	No.				
01.02	Live animals of the bovine species.	Free	Free	001.11	Bovine bulls	No.				
				001.111	For rearing and breeding	No.				
				001.112	Other	No.				
				001.12	Bovine cows	No.				
				001.121	For rearing and breeding	No.				
				001.122	Other	No.				
				001.19	Other	No.				
				01.03	Live swine.	Free	Free	001.31	For rearing and breeding	No.
								001.32	Other	No.
01.04	Live sheep and goats.	Free	Free	001.21	Sheep	No.				
				001.211	For rearing and breeding	No.				
				001.212	Other	No.				
				001.22	Goats	No.				
				001.221	For rearing and breeding	No.				
001.222	Other	No.								

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls.	Free	Free	001.41	Baby chicks	No.	
				001.42	Cocks for rearing and breeding	No.	
				001.43	Hens and pullets for rearing and breeding	No.	
				001.49	Other	No.	
01.06	Other live animals.	Free	Free	001.9	Of a kind mainly used for human food		
				001.91	Pigeons	No.	
				001.92	Turtles	No.	
				001.99	Other	No.	
				941.0	Other (including zoo animals, dogs and cats)		
				941.01	Beees	No.	
				941.02	Dogs	No.	
				941.03	Cats	No.	
				941.09	Other	No.	

CHAPTER 2

MEAT AND EDIBLE MEAT OFFALS.

Note.

This Chapter does not cover :

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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.	Free	Free	011.1	Meat of bovine animals	lb.	
				011.21	Meat of sheep	lb.	
				011.22	Meat of goats	lb.	
				011.3	Meat of swine	lb.	
				011.5	Meat of horses, asses, mules and hinnies	lb.	
02.02	Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen.	Free	Free	011.61	Pig trotters	lb.	
				011.69	Other offals	lb.	
02.02.1	Becks, necks and wings of poultry.	Free	Free	011.411	Of chicken	lb.	
02.02.9	Other	25%	15%	011.412	Other	lb.	
				011.42	Other parts of chicken	lb.	
				011.43	Chicken, whole, killed or dressed	lb.	
				011.44	Other poultry, killed or dressed	lb.	
				011.45	Edible offals	lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine.	5%	Free	011.811	Fresh, chilled or frozen	lb.
				011.812	Salted or in brine	lb.
02.04	Other meat and edible meat offals, fresh, chilled or frozen.	5%	Free	011.891	Of pigeons	lb.
				011.899	Other	lb.
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.	Free	Free	411.311	Fresh, chilled or frozen	lb.
				411.312	Salted, in brine, dried or smoked	lb.
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked.					
02.06.1	Pork and beef, salted or in brine.	5%	3%	012.11	Pork	lb.
				012.91	Beef	lb.
02.06.9	Other	10%	5%	012.12	Bacon	lb.
				012.13	Ham	lb.
				012.19	Other pig meat	lb.
				012.92	Beef smoked or dried	lb.
				012.93	Offals (except poultry liver)	lb.
				012.99	Other	lb.

CHAPTER 3

FISH, CRUSTACEANS AND MOLLUSCS.

Note.

This Chapter does not cover :

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

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Pref.	Number	Description	Unit
03.01	Fish, fresh (live or dead), chilled or frozen.					No.
03.01.1	Aquarium fish	30%	20%	031.11		
03.01.9	Other					
03.01.91	Not in packages	Free	Free	031.12	Salmon, trout, halibut, sole and plaice	lb.
				031.13	Other	lb.
03.01.99	Other	15%	10%	031.14	Salmon, trout, halibut, sole and plaice	lb.
				031.15	Other	lb.
03.02	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process.					
03.02.1	Codfish, mackerel, herring, saithe and haddock	5%	Free	031.21	Codfish	lb.
				031.22	Mackerel	lb.
				031.23	Herring	lb.
				031.24	Saithe	lb.
				031.25	Haddock	lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prpf..		Description		
03.02.9	Other	10%	5%	031.26 031.27 031.29	Salmon Trout Other		lb. lb. lb.
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.	30%	20%	031.31 031.32 031.39	Fresh or chilled Frozen Other		lb. lb. lb.

CHAPTER 4
DAIRY PRODUCE; BIRDS' EGGS; NATURAL HONEY;
EDIBLE PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED.

Notes.

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

Tariff Heading Number	Tariff Description	Rate. of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
04.01	Milk and cream, fresh, not concentrated or sweetened	5%	Free	022.31	Milk	lb.	
				022.32	Cream	lb.	
04.02	Milk and cream, preserved, concentrated or sweetened.	5%	Free	022.11	In liquid or semi-solid form containing not less than 8% milk fat		
				022.111	Unsweetened	lb.	
				022.112	Sweetened	lb.	
				022.12	In liquid or semi-solid form containing less than 8% milk fat		
				022.121	Unsweetened	lb.	
				022.122	Sweetened	lb.	
				022.2	In solid form, such as block or powder		
				022.21	Containing not less than 8% milk fat	lb.	
				022.22	Containing less than 8% milk fat	lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
04.03	Butter.	10%	5%	023.01	Butterfat		lb.
				023.02	Butter fresh or salted		lb.
				023.09	Other, including ghee		lb.
04.04	Cheese and curd.	10%	5%	024.0			lb.
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not.	30%	20%	025.01	Eggs in shell		doz.
				025.011	For eating		doz.
				025.012	For hatching		
				025.09	Other		
				025.091	Frozen		lb.
				025.099	Other		lb.
04.06	Natural honey.	30%	20%	061.6			gal.
04.07	Edible products of animal origin, not elsewhere specified or included.	30%	20%	092.0			lb.

CHAPTER 5
PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. - This Chapter does not cover :

- (a) Edible products (other than guts, bladders and stomachs of animals, whole and pieces thereof, and animal blood, liquid or dried);
- (b) Hides or skins (including furskins) other than goods falling within heading No. 05.05, 05.06 or 05.07 (Chapter 41 or 43);
- (c) Animal textile materials, other than horsehair and horsehair waste (Section XI); or
- (d) Prepared knots or tufts for broom or brush making (heading No. 96.03).

2. - For the purposes of heading No. 05.01, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

3. - Throughout this Tariff elephant, mammoth, mastodon, walrus, narwhal and wild boar tusks, rhinoceros horns and the teeth of all animals are regarded as ivory.

4. - Throughout the Tariff the expression "horsehair" means hair of the manes and tails of equine or bovine animals.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	Free	Free	291.91			lb.
05.02	Pigs', hogs' and boars' bristles or hair; badger hair and other brush making hair; waste of such bristles and hair.	Free	Free	291.92			lb.
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material.	Free	Free	262.511 262.512	Horsehair Horsehair waste		lb. lb.
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof;						
05.04.1	Tripe	5%	3%	291.931			lb.
05.04.9	Other	Free	Free	291.932 291.939	Sausage casings Other		lb. lb.
05.05	Fish waste	Free	Free	291.94			lb.
05.06	Sinews and tendons; parings and similar waste, of raw hides or skins.	Free	Free	291.95			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
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.	Free	Free	291.96		lb.
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.	Free	Free	291.11		lb.
05.09	Horns, antlers, hooves, nails, claws and beaks of animals, unworked or simply prepared but not cut to shape, and waste and powder of these products; whalebone and the like, unworked or simply prepared but not cut to shape, and hair and waste of these products.	Free	Free	291.12		lb.
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory.	Free	Free	291.13		lb.
05.11	Tortoise-shell (shells and scales), unworked or simply prepared but not cut to shape; claws and waste of tortoise-shell.	Free	Free	291.14		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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.	Free	Free	291.15			lb.
05.13	Natural sponges.	Free	Free	291.97			lb.
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.	Free	Free	291.98			lb.
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption.	Free	Free	291.99			lb.

SECTION II
VEGETABLE PRODUCTS
CHAPTER 6
LIVE TREES AND OTHER PLANTS; BULBS, ROOTS AND THE LIKE;
CUT FLOWERS AND ORNAMENTAL FOLIAGE.

Notes.

1. - This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use; nevertheless it does not include potatoes, onions, shallots, garlic and other products of Chapter 7.
2. - Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower.	Free	Free	292.61		lb.
06.02	Other live plants, including trees, shrubs, bushes, roots, cuttings and slips.	Free	Free	292.691 292.692 292.693 292.699	Banana plants Coconut plants Cocoa plants Other	No. No. No. lb.
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.	25%	.15%	292.71		lb.
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.	25%	15%	292.72		lb.

CHAPTER 7

EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS.

Note.

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

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

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
07.01	Vegetables, fresh or chilled.	0.75 U.A. per 100 lbs.	0.5 U.A. per 100 lbs.	054.1	Potatoes	lb.	
				054.4	Tomatoes	lb.	
				054.511	Carrots	lb.	
				054.512	Beets	lb.	
				054.52	Sweet Pepper	lb.	
				054.531	Garlic	lb.	
				054.532	Onions	lb.	
				054.54	Cabbage	lb.	
				054.551	String beans	lb.	
				054.552	Pigeon peas	lb.	
				054.553	Other peas and beans	lb.	
				054.56	Okra	lb.	
				054.571	Cucumbers	lb.	
054.572	Pumpkins	lb.					
054.59	Other	lb.					

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
07.02	Vegetables (whether or not cooked), preserved by freezing.	30%	20%	054.611	Carrots	lb.	
				054.612	String beans	lb.	
				054.613	Pigeon peas	lb.	
				054.614	Other peas	lb.	
				054.615	Beets	lb.	
				054.619	Other	lb.	
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption.	30%	20%	054.621	Tomatoes	lb.	
				054.622	Onions	lb.	
				054.623	Garlic	lb.	
				054.629	Other	lb.	
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	30%	20%	055.1		lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split.	0.4 U.A. per 100 lbs.	0.3 U.A. per 100 lbs.	054.21	Red kidney beans	lb.
				054.22	Other beans	lb.
				054.23	Pigeon peas	lb.
				054.24	Split peas	lb.
				054.25	Other peas	lb.
				054.29	Other	lb.
07.06	Manioc, arrowroot, salsop, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith.	30%	20%	054.811	Arrowroot	lb.
				054.812	Dasheens and eddoes	lb.
				054.813	Manioc	lb.
				054.814	Sweet potatoes	lb.
				054.815	Tannias	lb.
				054.816	Yams	lb.
				054.819	Other	lb.

CHAPTER 8

EDIBLE FRUIT AND NUTS; PEEL OF MELONS OR CITRUS FRUIT.

Notes.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
08.01	Dates, bananas, coconuts, Brazil nuts, cashew nuts, pineapples, avocados, mangoes, guavas and mangosteens fresh or dried, shelled or not.	40%	30%	051.31	Bananas, fresh	stems and tons
				051.32	Plantains, fresh	stems and tons
				051.711	Coconuts, fresh	lb.
				051.712	Coconuts, dried, including desiccated	lb.
				051.713	Brazil nuts and cashew nuts	lb.
				051.951	Avocados	lb.
				051.952	Mangoes	lb.
				051.953	Pineapples	lb.
				051.959	Other, fresh	lb.
				052.01	Other, dried	lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Pref.	Number	Description	Unit
08.02	Citrus fruit, fresh or dried.	40%	30%	051.11	fresh	cwt.
				051.12	Oranges	cwt.
				051.21	Tangerines (mandarines) and clementines	cwt.
				051.22	Grapefruits	cwt.
				051.23	Limes	cwt.
					Other	cwt.
					Dried	
				051.13	Oranges, tangerines (mandarines) and clementines	lb.
				051.24	Other	lb.
				08.03	Figs, fresh or dried.	40%
052.02	Dried	lb.				

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
08.04	Grapes, fresh or dried.						
08.04.1	Fresh	40%	30%	051.5			lb.
08.04.2	Dried	30%	20%	052.03			lb.
08.05	Nuts other than those falling within Heading No. 08.01, fresh or dried, shelled or not.	40%	30%	051.72			lb.
08.06	Apples, pears and quinces, fresh.	25%	15%	051.4	Apples		lb.
08.07	Stone fruit, fresh.	25%	15%	051.92	Pears and quinces		lb.
08.08	Berries, fresh.	25%	15%	051.93			lb.
08.09	Other fruit, fresh.	25%	15%	051.94			lb.
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar.	25%	15%	051.99			lb.
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.	45%	35%	053.61			lb.
		45%	35%	053.63			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
08.12	Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05.	45%	35%	052.09		lb.
08.13	Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions.	45%	35%	053.64		lb.

CHAPTER 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;
- (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) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. - This Chapter does not cover:

- (a) Sweet peppers, unground (Chapter 7); or
- (b) Cubeb pepper (Piper cubeba) and other products of heading No. 12.07.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Préf.		Description	Unit
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion.	40%	30%	071.11 071.12	Roasted including ground. Substitutes containing coffee in any proportion.	lb. lb.
09.01.1	Coffee, roasted including ground; coffee husks and skins; coffee substitutes containing coffee in any proportion.			081.91 071.13 071.19	Husks and skins. Beans Other	lb. lb. lb.
09.01.9	Other	0.12 U.A. per. lb.	0.08 U.A. per. lb.	074.1		lb.
09.02	Tea.	0.25 U.A. per. lb.	0.15 U.A. per. lb.			lb.
09.03	Mate.	0.25 U.A. per. lb.	0.15 U.A. per. lb.	074.2		lb.
09.04	Pepper of the genus "piper"; pimento of the genus "Capsicum" or the genus "pimenta".	30%	20%	075.11 075.12	Pepper Pimento	lb. lb.
09.05	Vanilla	30%	20%	075.21		lb.
09.06	Cinnamon and cinnamon-tree flowers.	30%	20%	075.22		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Pref.	Number	Description	Unit
09.07	Cloves (whole fruit, cloves and stems).	30%	20%	075.23		lb.
09.08	Nutmeg, mace and cardamoms.	30%	20%	075.241 075.242 075.243	Nutmeg Mace Cardamoms	lb. lb. lb.
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper.	30%	20%	075.25		lb.
09.10	Thyme, saffron and bay leaves; other spices.	30%	20%	075.291 075.299	Ginger Other	lb. lb.

CHAPTER 10

CEREALS.

Note.

Headings in this Chapter, except heading No. 10.06, are to be taken not to apply to grains which have been ground to remove the husk or pericarp or otherwise worked. Heading No. 10.06 is to be taken to apply to unworked rice and also rice, husked, glazed, polished or broken, but not otherwise worked.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Prof.	Number	Description	Unit
10.01	Wheat and meslin (mixed wheat and rye).	Free	Free	041.0		lb.
10.02	Rye.	Free	Free	045.1		lb.
10.03	Barley.	Free	Free	043.0		lb.
10.04	Dats.	Free	Free	045.2		lb.
10.05	Maize.	Free	Free	044.0		lb.
10.06	Rice.	15%	10%	042.1	In the husk or husked but not further prepared	lb.
				042.2	Other	lb.
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals.	Free	Free	045.9		lb.

CHAPTER 11

PRODUCTS OF THE MILLING INDUSTRY; MALT AND STARCHES; GLUTEN; INULIN.

Notes.

1. — This Chapter does not cover :

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

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

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

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

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

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

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
11.01	Cereal flours.	10%	5%	046.01 047.011 047.012 047.019	Of wheat or meslin Of meize Of rye Other	lb. lb. lb. lb.	
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground.	15%	10%	046.02	Groats and meal of wheat or of meslin	lb.	
11.03	Flours of the leguminous vegetables falling within heading No. 07.05.	20%	15%	047.02	Cereal groats and meal (other than of wheat or of meslin)	lb.	
11.04	Flours of the fruits falling within any heading in Chapter 8.	20%	15%	048.11	Other	lb.	
11.05	Flour, meal and flakes of potato.	20%	15%	055.41 055.42 055.43		lb. lb. lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06.	20%	15%	055,441 055,449	Of arrowroot Other	lb. lb.
11.07	Malt, roasted or not.					
11.07.1	Malt flour	15%	10%	048,21		lb.
11.07.9	Other	Free	Free	048,29		lb.
11.08	Starches; inulin.	10%	5%	599,511 599,519	Arrowroot starch Other	lb. lb.
11.09	Wheat gluten, whether or not dried.	10%	5%	599,52		lb.

CHAPTER 12

OIL SEEDS AND OLEAGINOUS FRUIT; MISCELLANEOUS GRAINS, SEEDS AND FRUIT;
INDUSTRIAL AND MEDICAL PLANTS; STRAW AND FODDER.

Notes.

1. - Heading No. 12.01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 03.01 or to olives (Chapter 7 or Chapter 20).
2. - For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a kind used for sowing.
 heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing:
 - (a) Leguminous vegetables (Chapter 7);
 - (b) Spices and other products of Chapter 9;
 - (c) Cereals (Chapter 10); or
 - (d) Products falling within heading No. 12.01 or 12.07.
3. - Heading No. 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood.
 Heading No. 12.07 is, however, to be taken not to apply to:
 - (a) Oil seeds and oleaginous fruit (heading No. 12.01);
 - (b) Medicaments falling within Chapter 30;
 - (c) Perfumery or toilet preparations falling within Chapter 33; or
 - (d) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
12.01	Oil seeds and oleaginous fruit, whole or broken.	35%	25%	221.1	Ground-nuts.	lb.	
				221.2	Copra.	lb.	
				221.3	Palm nuts and kernels.	lb.	
				221.4	Soya beans.	lb.	
				221.5	Linseed.	lb.	
				221.6	Cotton seeds.	lb.	
				221.7	Castor oil seeds.	lb.	
				221.8	Other.	lb.	
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour).	35%	25%	221.91	Of ground-nuts.	lb.	
				221.92	Of copra.	lb.	
				221.93	Of palm nuts or kernels.	lb.	
				221.94	Of soya beans.	lb.	
				221.95	Of linseed.	lb.	
				221.96	Of cotton seeds.	lb.	
				221.97	Of castor oil seeds.	lb.	
				221.99	Other.	lb.	
				292.5		lb.	
12.03	Soods, fruit and spores, of a kind used for sowing.	Free	Free				

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
12.04	Sugar beet, whole or sliced, fresh, dried or powdered; sugar cane.	15%	10%	054.82			lb.
12.05	Chicory roots, fresh or dried, whole or cut, unroasted.	15%	10%	054.83			lb.
12.06	Hop cones and lupulin.	15%	10%	054.84			lb.
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.	Free	Free	292.41 292.42 292.49		Tonka beans. Sarsaparilla. Other.	lb. lb. lb.
12.08	Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading.	15%	10%	054.89			lb.
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared.	Free	Free	081.11			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
12.10	Mangolds, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products.	Free	Free	081.12		lb.

CHAPTER 13

RAW VEGETABLE MATERIALS OF A KIND SUITABLE FOR USE IN DYEING OR IN TANNING;
LACS; GUMS, RESINS AND OTHER VEGETABLE SAPS AND EXTRACTS.

Note.

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

- (a) Liquerice extract containing more than 10% by weight of sucrose or when put up as confectionery (heading No. 17.04);
- (b) Malt extract (heading No. 19.01);
- (c) Extracts of coffee, tea or maté (heading No. 21.02);
- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (Chapter 22);
- (e) Ketone-function compounds and quinone-function compounds; glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives (e.g. camphor and glycyrrhizin) (Chapter 29);
- (f) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- (h) Essential oils, concretes, absolutes and resineoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05); or
- (ij) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
13.01	Raw vegetable materials of a kind used primarily in dyeing or in tanning.	Free	Free	292.11	Logwood.	lb.	
				292.12	Dividivi.	lb.	
				292.13	Annatto.	lb.	
				292.19	Other.	lb.	
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams.	10%	5%	292.2		lb.	
13.03	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products.	Free	Free	292.91		lb.	

CHAPTER 14

VEGETABLE PLAITING AND CARVING MATERIALS;
VEGETABLE PRODUCTS NOT ELSEWHERE SPECIFIED OR INCLUDED

Notes.

1. - This Chapter does not cover the following products which are to be classified in Section XI: vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.
2. - Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to rotten cores and to drawn or split rattens. The heading is to be taken not to apply to chipwood (heading No. 44.03).
3. - Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).
4. - Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
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).	25%	15%	292.3			lb.
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).	Free	Free	292.92			lb.
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.	10%	5%	292.93			lb.
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom).	10%	5%	292.94			lb.
14.05	Vegetable products not elsewhere specified or included.	10%	5%	292.99			lb.

SECTION III
 ANIMAL AND VEGETABLE FATS AND OILS
 AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS;
 ANIMAL AND VEGETABLE WAXES
 CHAPTER 15
 ANIMAL AND VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS;
 PREPARED EDIBLE FATS; ANIMAL AND VEGETABLE WAXES.

Notes.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted.	5%	3%	091.31 091.39	Lard. Other.	lb. lb.
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats.	10%	5%	411.321 411.329	Tallow. Other.	lb. lb.
15.03	Lard stearin, oleostearin and tallow stearin; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way.	10%	5%	411.33		lb.
15.04	Fats and oils, of fish and marine mammals, whether or not refined.	12%	7%	411.1		lb.
15.05	Wool grease and fatty substances derived therefrom (including lanolin).	10%	5%	411.34		lb.
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste).	10%	5%	411.39		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified.						
15.07.1	Linseed oil.	10%	5%	422.1			gal.
15.07.9	Other.						
15.07.91	Crude.	15%	10%	421.21	Soya bean oil.		gal.
				421.31	Cotton seed oil.		gal.
				421.41	Ground-nut oil.		gal.
				421.51	Olive oil.		gal.
				421.61	Sunflower seed oil.		gal.
				421.71	Rapo oil, colza oil and mustard oil.		gal.
				422.21	Palm oil.		gal.
				422.31	Coconut (copra) oil.		gal.
				422.41	Palm kernel oil.		gal.
				422.51	Castor oil.		gal.
				422.91	Other.		gal.
15.07.99	Other.	30%	20%	421.22	Soya bean oil.		gal.
				421.32	Cotton seed oil.		gal.
				421.42	Ground-nut oil.		gal.
				421.52	Olive oil.		gal.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
15.07.99 (contd.)				421.62	Sunflower seed oil.	gal.	
				421.72	Rape oil, colza oil and mustard oil.	gal.	
				422.22	Palm oil.	gal.	
				422.32	Coconut (copra) oil.	gal.	
				422.42	Palm kernel oil.	gal.	
				422.52	Castor oil.	gal.	
15.08	Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised, blown or polymerised by heat in vacuum or in inert gas, or otherwise modified.			422.92	Other.	gal.	
						gal.	
15.09	Degras.	10%	5%	431.1		gal.	
15.10	Fatty acids; acid oils from refining; fatty alcohols.	10%	5%	411.35		lb.	
		10%	5%	431.31	Fatty acids; acid oils from refining.	lb.	
		10%	5%	512.25	Fatty alcohols.	lb.	
15.11	Glycerol and glycerol lysos.	10%	5%	512.26		gal./lb.	
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.	10%	5%	431.2		lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
15.13	Margarine, imitation lard and other prepared edible fats.	30%	20%	091.41 091.42 091.49	Margarine. Imitation lard and lard substitutes. Other.	lb. lb. lb.	
15.14	Spermaceti, crude, pressed or refined, whether or not coloured.	10%	5%	431.41		lb.	
15.15	Beeswax and other insect waxes, whether or not coloured.	10%	5%	431.42		lb.	
15.16	Vegetable waxes, whether or not coloured.	10%	5%	431.43		lb.	
15.17	Residues resulting from the treatment of fatty substances or animal or vegetable waxes.	10%	5%	431.32		lb.	

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR;
TOBACCO

CHAPTER 16

PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS.

Note.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
16.01	Sausages and the like, of meat, meat offal or animal blood.					
16.01.1	Canned.	15%	10%	013.41		lb.
16.01.2	Other.	10%	5%	013.42		lb.
16.02	Other prepared or preserved meat or meat offal.					
16.02.1	Corned beef, canned.	5%	3%	013.81		lb.
16.02.9	Other.	15%	10%	013.82	Ham	lb.
				013.89	Other	lb.
16.03	Meat extracts and meat juices; fish extracts.	25%	15%	013.3		lb.
16.04	Prepared or preserved fish, including caviar and caviar substitutes.					
16.04.1	Sardines and herrings.	5%	3%	032.011	Sardines.	lb.
				032.012	Herrings.	lb.
16.04.2	Caviar and caviar substitutes.	45%	35%	032.013		lb.
16.04.9	Other.	25%	15%	032.014	Salmon	lb.
				032.019	Other.	lb.
16.05	Crustaceans and molluscs, prepared or preserved.	35%	25%	032.02		lb.

CHAPTER 17
SUGARS AND SUGAR CONFECTIONERY

Notes.

1. - This Chapter does not cover:
 - (a) Sugar confectionery containing cocoa (heading No. 18.06);
 - (b) Chemically pure sugars (other than sucrose, glucose and lactose); sugar ethers and sugar esters, and their salts, other than -
 - (i) hormones, derivatives thereof and other steroids, used primarily as hormones;
 - (ii) glycosides and their derivatives; and
 - (iii) vegetable alkaloids and their derivatives. (Chapter 29).
 - (c) Medicaments and other products of Chapter 30.
2. - Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
17.01	Beet sugar and cane sugar, solid.	30%	20%	061.1	Raw sugars.	ton
				061.21	Icing sugar.	lb.
				061.29	Other.	lb.
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramels.					
17.02.1	Glucose, lactose and maltose.	15%	10%	061.91		lb.
17.02.9	Other	45%	35%	061.92	Syrup of cane sugar.	gal./lb.
17.03	Molasses, whether or not decolourised.	45%	35%	061.99	Other.	lb.
				061.51	Inedible.	gal./lb.
17.04	Sugar confectionery, not containing cocoa.	45%	35%	061.52	Edible.	gal./lb.
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion.	45%	35%	062.01		lb.
				062.02		lb.

CHAPTER 18

COCOA AND COCOA PREPARATIONS.

Notes.

1. - This Chapter does not cover the preparations described in heading No. 19.02, 19.08, 22.02, 22.09 or 30.03 containing cocoa or chocolate.
2. - Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification Description	Unit
		Gen.	Prct.			
18.01	Cocoa beans, whole or broken, raw or roasted.	0.12 U.A. per lb.	0.08 U.A. per lb.	072.11	Raw.	lb.
18.02	Cocoa shells, husks, skins and waste.	15%	10%	072.12	Roasted.	lb.
18.03	Cocoa paste (in bulk or in block), whether or not defatted.	30%	20%	081.92		lb.
18.04	Cocoa butter (fat or oil).	30%	20%	072.31		lb.
18.05	Cocoa powder, unsweetened.	30%	20%	072.32		lb.
18.06	Chocolate and other food preparations containing cocoa.			072.2		lb.
18.06.1	Confectionery.	45%	35%	073.01		lb.
18.06.9	Other.	35%	25%	073.02	Cocoa powder, sweetened.	lb.
				073.09	Other.	lb.

CHAPTER 19
PREPARATIONS OF CEREALS, FLOUR OR STARCH; PASTRYCOOKS' PRODUCTS.

Notes.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
19.01	Malt extract	30%	20%	048.81		lb.
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa.					
19.02.1	Infant food admitted as such by the Comptroller.	Free	Free	048.821		lb.
19.02.9	Other	25%	15%	048.829		lb.
19.03	Macaroni, spaghetti and similar products.	30%	20%	048.3		lb.
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches.	15%	10%	055.45		lb.
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products).	30%	20%	048.12		lb.
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products.	30%	20%	048.83		lb.
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit.	30%	20%	048.41		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not contain- ing cocoa in any proportion.	30%	20%	048.421	Biscuits, unsweetened.	lb.
				048.422	Biscuits, sweetened.	lb.
				048.423	Ice-cream cones.	lb.
				048.429	Other.	lb.

CHAPTER 20
PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS.

Notes.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
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.	45%	35%	055.511	Onions.	lb.
				055.512	Tomatoes.	lb.
				055.513	Pickles.	lb.
				055.519	Other.	lb.
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid.	45%	35%	055.521	Tomatoes.	lb.
				055.522	Tomato paste.	lb.
				055.529	Other.	lb.
20.03	Fruit preserved by freezing, containing added sugar.	45%	35%	053.62		lb.
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallised).	45%	35%	053.21	Citrus peel.	lb.
				053.29	Other.	lb.
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar.	45%	35%	053.31	Of citrus fruit.	lb.
				053.39	Other.	lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit.	45%	35%	053.91	Ground-nuts (peanuts).	lb.	
				053.92	Other nuts.	lb.	
				053.93	Mangoes.	lb.	
				053.94	Pineapples.	lb.	
				053.95	Grapes.	lb.	
				053.96	Oranges.	lb.	
				053.99	Other.	lb.	
				20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit.	45%	35%
053.511	Grapefruit, concentrated.	lb./gal.					
053.512	Grapefruit, not concentrated.	lb./gal.					
053.513	Orange, concentrated.	lb./gal.					
053.514	Orange, not concentrated.	lb./gal.					
053.515	Mixed grapefruit and orange.	lb./gal.					
053.516	Lime.	lb./gal.					
053.519	Other.	lb./gal.					
053.52	Vegetable juices.	lb./gal.					
053.521	Tomato.	lb./gal.					
053.529	Other.	lb./gal.					

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS.

Notes.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof.	30%	20%	099.01			lb.
21.02	Extracts, essences or concentrates, of coffee, tea or maté; preparations with a basis of these extracts, essences or concentrates.	30%	20%	071.3	Extracts, essences or concentrates, of coffee, and preparations with a basis of extracts, essences or concentrates of coffee.		lb.
				099.02	Other.		lb.
21.03	Mustard flour and prepared mustard.	30%	20%	099.03			lb.
21.04	Sauces; mixed condiments and mixed seasonings.	30%	20%	099.041	Tomato ketchup and tomato sauce.		lb.
				099.049	Other.		lb.
21.05	Soups and broths, in liquid, solid or powder form; homogenised composite food preparations.	30%	20%	099.051	Soups and broths, liquid		lb.
				099.052	Soups and broths, in solid or powder form		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
21.05 (contd)				099.053		Homogenised composite food preparations	lb.
21.06	Natural yeasts (active or inactive); prepared baking powders.	30%	20%	099.061 099.062		Natural yeasts. Prepared baking powders.	lb. lb.
21.07	Food preparations not elsewhere specified or included.	30%	20%	099.091 099.092 099.099		Peanut butter. Flavouring preparations for making beverages. Other.	lb. lb. lb.

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR.

Notes.

1. — This Chapter does not cover:

- (a) Sea water (heading No. 25.01);
- (b) Distilled and conductivity water and water of similar purity. (Chapter 28).
- (c) Acetic acid of a concentration exceeding 10% by weight of acetic acid. (Chapter 29).
- (d) Medicaments of heading No. 30.03; or
- (e) Perfumery or toilet preparations (Chapter 33).

2. — For the purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Sikes's hydrometer.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
22.01	Waters, including spa waters and aerated waters; ice and snow.	30%	20%	111.011 111.019	Aerated waters. Other	gal. gal.	
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.	30%	20%	111.021 111.029	Aerated beverages. Other	gal. gal.	
22.03	Beer made from malt.	5.5 U.A. per. gal.	5.1 U.A. per. gal.	112.31 112.32 112.39	Beer Stout Other	gal. gal. gal.	
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol.	6 U.A. per. gal.	4 U.A. per. gal.	112.11		gal.	
22.05	Wine of fresh grapes; grape must with fermentation arrested by the addition of alcohol.	6 U.A. per. gal.	4 U.A. per. gal.	112.121		gal.	
22.05.1	Grape must	25 U.A. per. gal.	20 U.A. per. gal.	112.122		gal.	
22.05.2	Sparkling wines						

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
22.05 (cont'd.)							
22.05.9	Other wines.	12 U.A. per gal.	9 U.A. per gal.	112.129			gal.
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts.	12 U.A. per gal.	9 U.A. per gal.	112.13			gal.
22.07	Other fermented beverages (for example, cider, perry and mead).	2 U.A. per gal.	1 U.A. per gal.	112.2			gal.
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 140° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength.						
22.08.1	Denatured.	6 U.A. per gal.	5 U.A. per gal.	512.241			gal.
22.08.9	Other.	65 U.A. per gal.	63 U.A. per gal.	512.249			gal.
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages.						
22.09.1	Brandy in bottle of a strength not exceeding 80° proof spirit.	52 U.A. per gal.	50 U.A. per gal.	112.41			gal.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Pref.	Number	Description	Unit
22.09 (cont'd)						
22.09.2	Other brandy	61 U.A. per P.gal.	59 U.A. per P.gal.	112.42		P.gal.
22.09.3	Rum in bottle of a strength not exceeding 80% proof spirit.	59 U.A. per. gal.	52 U.A. per. gal.	112.43		gal.
22.09.4	Other rum.	71 U.A. per P.gal.	62 U.A. per. P.gal.	112.44		P.gal.
22.09.5	Whisky in bottle of a strength not exceeding 80% proof spirit.	55 U.A. per. gal.	53 U.A. per. gal.	112.45		gal.
22.09.6	Other whisky	63 U.A. per P.gal.	60 U.A. per P.gal.	112.46		P.gal.
22.09.7	Gin in bottle of a strength not exceeding 80% proof spirit.	56 U.A. per. gal.	54 U.A. per. gal.	112.47		gal.
22.09.8	Other gin.	65 U.A. per P.gal.	62 U.A. per P.gal.	112.48		P.gal.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
22.09.9	Other	65 U.A. per gal.	62 U.A. per gal.	112.491	Aromatic bitters.	gal.
				112.492	Vodka	gal.
				112.493	Cordials and liqueurs.	gal.
				112.499	Other	gal.
22.10	Vinegar and substitutes for vinegar.	30%	20%	099.07		gal.

CHAPTER 23
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Pref.	Number	Description	Unit
23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greaves.	Free	Free	081.4		lb.
23.02	Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables.	Free	Free	081.21 081.29	Of rice Other	lb. lb.
23.03	Beet-pulp, bagasse and other waste of sugar manufacture; brewing and distilling dregs and waste; residues of starch manufacture and similar residues.	Free	Free	081.931 081.939	Bagasse Other	lb. lb.
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils.	Free	Free	081.31 081.32 081.33 081.39	Of coconut Of linseed Of soya bean Other	lb. lb. lb. lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
23.05	Wine lees; argol.	Free	Free	081.94			lb.
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included.	Free	Free	081.19			lb.
23.07	Sweetened forage; other preparations of a kind used in animal feeding.	30%	20%	081.991			lb.
23.07.1	Food for pets	Free	Free	081.992		Poultry feed	lb.
23.07.9	Other	Free	Free	081.993		Cattle feed	lb.
				081.994		Pig feed	lb.
				081.999		Other	lb.

CHAPTER 24
TOBACCO

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
24.01	Unmanufactured tobacco; tobacco refuse.	3 U.A. per.lb.	3 U.A. per.lb.	121.0			lb.
24.02	Manufactured tobacco; tobacco extracts and essences.						
24.02.1	Cigars and cheroots.	15 U.A. per.lb.	14.8 U.A. per.lb.	122.1			lb.
24.02.2	Cigarettes	18.45 U.A. per.lb.	18.26 U.A. per.lb.	122.2			lb.
24.02.3	Snuff	11.30 U.A. per.lb.	11.10 U.A. per.lb.	122.31			lb.
24.02.9	Other	14.60 U.A. per.lb.	13 U.A. per.lb.	122.39			lb.

SECTION V
MINERAL PRODUCTS
CHAPTER 25

SALT; SULPHUR; EARTHS AND STUPE; PLASTERING MATERIALS, LIME AND CEMENT.

Notes.

1. - Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.
2. - This Chapter does not cover :
 - (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (Chapter 28);
 - (b) Ferrous earth colours containing 70% or more by weight of combined iron evaluated as Fe_2O_3 (Chapter 28);
 - (c) Medicaments and other products of Chapter 30;
 - (d) Perfumery, cosmetics or toilet preparations of heading No. 33.06;
 - (e) Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing, facing and damp course slates (heading No. 68.03);

- (f) Precious or semi-precious stones (heading No. 71.02);
- (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.19; optical elements of sodium chloride (heading No. 90.01); or
- (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
25.01	Common salt (including rock salt, sea salt and table salt); pure sodium chloride; salt liquors; sea water.	10%		276.31			lb.
25.01.1	Pure sodium chloride; salt liquors; sea water.		5%				
25.01.2	Common Salt						
25.01.21	Rock salt, sea salt.	3 U.A. per ton	1.5 U.A. per ton	276.32			ton
25.01.22	Table salt in retail packages of not more than 5 lbs.	20%	15%	276.33			lb.
25.01.29	Other	6.5 U.A. per ton	5.5 U.A. per ton	276.39			ton
25.02	Unroasted iron pyrites.	Free	Free	274.2			ton
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	22%	15%	274.1			lb.
25.04	Natural graphite	Free	Free	276.22			lb.
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands falling within heading No. 26.01.	15%	10%	273.3			ton

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
25.06	Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing.	15%	10%	276.51			ton
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.	15%	10%	276.21			ton
25.08	Chalk.	Free	Free	276.91			cwt.
25.09	Earth colours, whether or not calcined or mixed together; natural micaceous iron oxides.	Free	Free	276.92			cwt.
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk.	Free	Free	271.3			cwt.
25.11	Natural barium sulphate (barites); natural barium carbonate (witherite), whether or not calcined, other than barium oxide.	Free	Free	276.93			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
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.	Free	Free	275.22		cwt.
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated.	Free	Free	275.23		cwt.
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing.	Free	Free	273.11		cwt.
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.	22%	15%	273.12		cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Prof.	Number	Description	
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.	22%	15%	273.13		cwt.
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.	22%	15%	273.4		cwt.
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).	22%	15%	276.23		cwt.
25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide.	15%	10%	276.24		cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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.	15%	10%	273.21			cwt.
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement.	15%	10%	273.22			cwt.
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide.	15%	10%	661.11 661.19	Quicklime (white lime) Other		cwt. cwt.
25.23	Portland cement, ciment fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker.	10 U.A. per ton	7 U.A. per ton	661.21 661.29	Portland cement Other		cwt. cwt.
25.24	Asbestos.	Free	Free	276.4			lb.
25.25	Merscham (whether or not in polished pieces) and amber; agglomerated meerscham and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding; jet.	Free	Free	276.94			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
25.26	Mica, including splittings; mica waste.	Free		276.52			lb.
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing; talc.	Free	Free	276.951 276.959	Talc Other		lb. lb.
25.28	Natural cryolite and natural chiolite.	Free	Free	276.53			lb.
25.29	Natural arsenic sulphides.	Free	Free	276.96			lb.
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine; crude natural boric acid containing not more than 85% of H_3BO_3 calculated on the dry weight.	Free	Free	276.97			lb.
25.31	Felspar, leucite, nepheline and nepheline syenite; fluorspar.	Free	Free	276.54			lb.
25.32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included; broken pottery.	Free	Free	276.99			lb.

CHAPTER 26

METALLIC ORES, SLAG AND ASH.

Notes.

1. — This Chapter does not cover :
 - (a) Slag and similar industrial waste prepared as macadam (heading No. 25.17);
 - (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19);
 - (c) Basic slag of Chapter 31;
 - (d) Slag wool, rock wool or similar mineral wools (heading No. 68.07);
 - (e) Goldsmiths', silversmiths' and jewellers' sweepings, residués, remels and other waste and scrap, of precious metal (heading No. 71.11); or
 - (f) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).
2. — For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of uranium and plutonium of Chapter 28 or of the metals of Section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.
3. — Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
26.01	Metallic ores and concentrates and roasted iron pyrites.	Free	Free	281.3	Iron ore and concentrates (except roasted iron pyrites)	ton	
				281.4	Roasted iron pyrites	ton	
				283.11	Copper ore and concentrates	ton	
				283.21	Nickel ore and concentrates	ton	
				283.3	Bauxite and concentrates	ton	
				283.4	Lead ore and concentrates	ton	
				283.5	Zinc ore and concentrates	ton	
				283.6	Tin ore and concentrates	ton	
				283.7	Manganese ore and concentrates	ton	
				283.91	Chromium ore and concentrates	ton	
				283.92	Tungsten ore and concentrates	ton	
				283.93	Ores and concentrates of titanium, vanadium, molybdenum, tantalum and zirconium	ton	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
26.01 (contd.)				286.0	Ores and concentrates of uranium and thorium	ton	
				283.99	Ores and concentrates of other base metals	ton	
				285.01	Ores and concentrates of silver, platinum and other metals of the platinum group	ton	
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel.	Free	Free	285.011	Of silver	ton	
				285.019	Other	ton	
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds.	Free	Free	991.2	Gold ore	ton	
26.04	Other slag and ash, including kelp.	Free	Free	275.61		ton	
				284.01		ton	
				276.62		ton	

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION;
BITUMINOUS SUBSTANCES; MINERAL WAXES.

Notes.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	Free	Free	321.4	Coal	ton
27.02	Lignite, whether or not agglomerated.	Free	Free	321.5	Other	ton
27.03	Peat (including peat litter), whether or not agglomerated.	Free	Free	321.6		ton
27.04	Coke and semi-coke of coal, of lignite or of peat.	Free	Free	321.7		ton
27.05	Retort carbon.	Free	Free	321.8		ton
27.05 bis	Coal gas, water gas, producer gas and similar gases.	Free	Free	513.28		ton
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with cresote oils or with other coal tar distillation products.	25%	15%	341.2		lb.
27.07	Oils and other products of the distillation of high temperature coal tar; similar products as defined in Note 2 to this Chapter.	15%	10%	521.1		lb.
		15%	10%	521.4		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		
		Gen.	Pref.		Description	Unit	
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars.	15%	10%	332.92	Pitch	ton	
				332.93	Pitch coke	ton	
27.09	Petroleum oils and oils obtained from bituminous minerals, crude.	15%	10%	331.01		gal./ton	
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.						
27.10.1	Partly refined petroleum including topped crudes.	15%	10%	331.02		gal./ton	
27.10.2	Motor spirit; lubricating oils.	0.5 U.A. Per gal.	0.4 U.A. per gal.	332.11	Aviation spirit of 100 octane and over	gal./ton	
					332.12	Aviation spirit under 100 octane	gal./ton
						Gasolene	gal./ton
					332.19	Other motor spirit	gal./ton
332.511	Lubricating oils	gal./ton					

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Spec.		Description		
27.10.3	Kerosene (including jet fuel) and white spirit; distillate fuels and residual fuel oils.	0.3 U.A. per gal.	0.2 U.A. per gal.	332.21	Jet fuel	gal./ton	
				332.22	Vapourising oil or white spirit	gal./ton	
				332.23	Illuminating kerosene	gal./ton.	
					Distillate fuels:		
				332.31	Gas oil	gal./ton	
				332.32	Diesel oil	gal./ton	
				332.39	Other distillate fuel oils	gal./ton	
					Residual fuel oils:		
				332.41	Burker "C" grade fuel oil	gal./ton	
				332.49	Other residual fuel oils	gal./ton	
27.10.9	Other	30%	20%	332.911	Hydraulic brake fluid	lb.	
				332.912	Lubricating greases	lb.	
				332.919	Other	lb.	
27.11	Petroleum gases and other gaseous hydrocarbons.	25%	15%	341.11	Butane and propane in liquid form	lb.	
				341.19	Other	lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
27.12	Petroleum jelly.	30%	20%	332.61			lb.
27.13	Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured.	30%	20%	332.62			lb.
27.14	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals.						
27.14.1	Petroleum coke	10%	5%	332.94			ton
27.14.9	Other	30%	20%	332.951	Petroleum asphalt		ton
				332.959	Other		ton
27.15	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands.	25%	15%	276.1			ton
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).	25%	15%	332.951	Cut-backs		ton
				332.959	Other		ton
27.17	Electric current.	Free	Free	351.0			kwh.

SECTION VI
PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

Notes.

1. - (a) The following goods (other than radioactive ores) are to be classified in Chapter 28 and in no other Chapter of the Tariff: fissile and other radioactive chemical elements and all isotopes, their compounds, inorganic or organic, whether or not chemically defined; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds.
- (b) The following goods are to be classified in Chapter 28 and in no other Chapter of this Section:
Colloidal precious metals; amalgams of precious metals; salts and other compounds, inorganic or organic, of precious metals, including aluminates, protainates, tannates and similar compounds, whether or not chemically defined; compounds, inorganic or organic, of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together.
2. - Subject to Note 1 above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of the tariff.

CHAPTER 28
INORGANIC CHEMICALS; ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS,
OF RARE EARTH METALS, OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES.

Notes.

1. - Except as provided in Note 3 below, this Chapter is to be taken to apply only to:
- (a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities;
- (aa) The following products, whether or not chemically defined:
- (i) Amalgams;
 - (ii) Ammonia, anhydrous or in aqueous solution;
 - (iii) Ammonium carbonate containing ammonium carbonate;
 - (iv) Artificial corundum;
 - (v) Carbon (including carbon black);
 - (vi) Colloidal precious metals;
 - (vii) Colloidal sulphur;
 - (viii) Commercial sodium and potassium silicates;
 - (ix) Compounds, inorganic or organic, of precious metals, of thorium, of uranium depleted in U235, of rare earth metals, of yttrium or of scandium, whether or not mixed together;
 - (x) Distilled and conductivity water and water of similar purity; liquid air and compressed air;
 - (xi) Dithionites stabilised with organic substances;
 - (xii) Earth colours containing not less than seventy per cent by weight or combined iron evaluated as Fe₂O₃;

- (xiii) Ferro-phosphorus containing fifteen per cent or more by weight of phosphorus and phosphor copper containing more than eight per cent by weight of phosphorus;
- (xiv) Fissile and other radio-active chemical elements and isotopes, and compounds thereof, inorganic or organic, whether or not mixed together; alloys (other than ferro-uranium), dispersions and cermets, containing any of the foregoing elements, isotopes or compounds; nuclear reactor cartridges (spent or irradiated); other isotopes and compounds thereof, inorganic or organic; The term "isotopes" includes "enriched isotopes" but not chemical elements which occur in nature as pure isotopes nor uranium depleted in U235.
- (xv) Hydrozine and hydroxylamine and their inorganic salts;
- (xvi) Hydrogen peroxide (including solid hydrogen peroxide);
- (xvii) Phosphorus trisulphide, polysulphides;
- (xviii) Red lead and orange lead; and
- (xix) Sulphonic acid and oleum;
- (b) Products mentioned in (a) or (aa) above dissolved in water;
- (c) Products mentioned in (a) or (aa) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
- (d) The products mentioned in (a), (aa), (b) or (c) above with an added stabiliser necessary for their preservation or transport;
- (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;

- (f) Cyanates and thiocyanates (including double or complex cyanates), cyanides (including complex cyanides) and fulminates, of inorganic bases;
 - (g) Cyanogen and cyanogen halides;
 - (h) Hydrocyanic, hydroferrocyanic and hydroferrocyanic acids;
 - (i) Isocyanic, fulminic, thiocyanic, cyanomolybdic and other simple and complex cyanogen acids;
 - (j) Oxides and oxyhalides, of carbon;
 - (k) Sulphoxylates;
 - (l) Thiocarbonates, selenocarbonates and tellurocarbonates; and
 - (m) Thiocarbonyl halides.
2. - Only the following compounds of carbon are to be classified in the present Chapter:
- (a) Oxides of carbon; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids;
 - (b) Oxyhalides of carbon;
 - (c) Carbon disulphide;
 - (d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases;
 - (e) Solid hydrogen peroxide, carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives other than calcium cyanamide containing not more than 25% by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31);
 - (f) Dithionites stabilised with organic substances;
 - (g) Sulphoxylates;
 - (h) Carbonates and percarbonates of inorganic bases;
 - (i) Cyanides and complex cyanides of inorganic bases;

- (j) Fulminates, cyanates and thiocyanates, of inorganic bases;
 - (k) Metal and non-metal carbides.
3. - This Chapter does NOT include:
- (a) Sodium chloride or other mineral products falling within Section V;
 - (b) Organo-inorganic compounds other than those mentioned in Notes 1 and 2 above;
 - (c) Products mentioned in Notes 1, 2, 3 or 4 of Chapter 31;
 - (d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07;
 - (e) Artificial graphite (heading No. 38.01); products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 39.17; ink removers put up in packings for sale by retail, of heading No. 39.19; cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (heading Nos. 71.02 to 71.04), or precious metals falling within Chapter 71;
 - (g) The metals, whether or not chemically pure, falling within any heading of Section XV; or
 - (h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90.01);
- 4/7. Omitted.
8. - Chemical elements (for example, silicone and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn: or in the form of cylinders or rods. When cut in the form of discs, wafers or similar forms, they fall in heading No. 38.19.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification			Unit
		Gen.	Pref.	Number	Description		
28.01/58	Chemical elements, inorganic chemical compounds and other products specified in Notes 1 and 2 to the present Chapter:	10%	5%		Inorganic chemicals: elements, oxides and halogen salts:		
				513.11	Oxygen.		lb.
				513.12	Nitrogen		lb.
				513.13	Hydrogen and rare gases		lb.
				513.21	Chlorine		lb.
				513.29	Other chemical elements	(a)	lb.
				513.31	Hydrochloric and chlorosulphuric acids		lb.
				513.32	Sulphur dioxide		lb.
				513.33	Sulphuric acid; oleum		lb.
				513.34	Nitric acid; sulphonitric acids		lb.
				513.391	Carbon dioxide		lb.
				513.392	Nitrous oxide		lb.
				513.38	Other inorganic acids and oxygen compounds of non-metals or metalloids.	(b)	lb.
				513.4	Halogen and sulphur compounds of non-metals or metalloids.		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Prof.	Number	Description	
28.01/58 (cont'd)				513.5	Metallic oxides, of kinds principally used in paints.	lb.
				513.61	Ammonia, anhydrous or in aqueous solution.	lb.
				513.62	Caustic soda (sodium hydroxide).	lb.
				513.65	Aluminium oxide and hydroxide.	lb.
				513.7 (c)	Other inorganic bases and metallic oxides.	lb.
					Other inorganic chemicals:	
				514.241	Copper sulphate.	lb.
				514.242	Aluminium sulphate.	lb.
				514.249	Other sulphates (including alums) and persulphates.	lb.
				514.28	Neutral sodium carbonate (soda ash).	lb.
				514.4 (d)	Other metallic salts and peroxysalts of inorganic acids.	lb.

Tariff Heading Number	Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
28.01/58 (cont'd.)				514.9	Inorganic chemical products, not elsewhere specified.	lb.
				515.0	Radioactive and associated materials.	lb.

- (a) Includes 513.22, 513.23, 513.24, 513.25, 513.26 and 513.27.
- (b) Includes 513.35, 513.36, 513.37 and 513.39 (other than carbon dioxide and nitrous oxide).
- (c) Includes 513.63, 513.64, 513.66, 513.67, 513.68 and 513.69.
- (d) Includes 514.1, 514.2 (other than the sulphates and persulphates), and 514.3.

CHAPTER 29
ORGANIC CHEMICALS

Notes:

1. — This Chapter is to be taken to apply only to:
- (a) Separate chemically defined organic compounds, whether or not containing impurities;
 - (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers); whether or not saturated (Chapter 27);
 - (c) The following products, whether or not chemically defined:
 - (i) Lactophosphates;
 - (ii) Lecithins and other phosphoaminalipins;
 - (iii) Nucleic acids;
 - (iv) Provitamins and vitamins natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent;
 - (v) Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones;
 - (vi) Enzymes;
 - (vii) Glycosides, natural or reproduced by synthesis, and their salts, esters, ethers and other derivatives;
 - (viii) Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives;
 - (ix) Sugar ethers and sugar esters, and their salts;
 - (x) Antibiotics; and
 - (xi) Paraformaldehyde;

- (d) Products mentioned in (a), (b) or (c) above dissolved in water;
 - (e) Products mentioned in (a), (b), or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use;
 - (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport;
 - (g) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odouriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use;
 - (h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.
2. - This Chapter does not include:
- (a) Goods falling within heading No. 15.04 or glycerol (heading No. 15.11);
 - (b) Ethyl alcohol (heading No. 22.08 or 22.09);
 - (c) Methane and propane (heading No. 27.11);
 - (d) The compounds of carbon mentioned in Notes 1 and 2 of Chapter 28;
 - (e) Urea (heading No. 31.02 or 31.05, as the case may be);
 - (f) Colouring matter of vegetable or animal origin (heading No. 32.04); synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matter put up in forms or packings of a kind sold by retail (heading No. 32.09);

- (g) Methaldehyde, 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 three hundred cubic centimetres (heading No. 36.08);
- (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17; ink removers put up in packings for sale by retail, of heading No. 38.19; or
- (i) Optical elements, for example, of ethylenediamine tetrates (heading No. 90.01).

3/7 Omitted.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
29.01/45	Organic chemicals and other products mentioned in Note 1 to the present Chapter.					
29.00.1	Organo-arsenic compounds.	Free	Free	512.62		lb.
29.00.2	Heterocyclic compounds; nucleic acids.	Free	Free	512.85		lb.
29.00.3	Hormones, natural or reproduced by synthesis; derivatives thereof, used primarily as hormones; other steroids used primarily as hormones.	Free	Free	541.5		lb.
29.00.4	Quinine and all other alkaloids and their salts derived from cinchona bark, but not including quinine compounded with other drugs.	Free	Free	541.41		lb.
29.00.5	Antibiotics	Free	Free	541.3		lb.
29.00.6	Paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanide hydrochloride).	Free	Free	512.751		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit	
		Gen.	Prof.		Description			
29.00.9	Other	10%	5%	512.1	Hydrocarbons and their halogenated, sulfonated, nitrated or nitrosated derivatives.	lb.		
				512.29 (a)				
				512.3			Alcohols, phenols and phenol-alcohols, other than ethyl alcohol and fatty alcohols.	lb.
				512.4				
				512.5			Ethers, epoxides and acetals.	lb.
				512.6				
				512.7 (b)			Acids and their halogenated, sulphonated, nitrated or nitrosated derivatives.	lb.
	Inorganic esters, their salts and derivatives.	lb.						
			Nitrogen-function compounds other than paludrin.	lb.				

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit	
		Gen.	Pref.	Number	Description		
29.00.9 (cont'd)				512.88 (c)	Organo-inorganic compounds other than organo-arsenic and heterocyclic compounds and nucleic acids.	lb.	
					512.9	Other organic chemicals.	lb.
					541.49	Other vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives.	lb.
				541.1	Vitamins and provitamins.	lb.	
				541.61	Glycosides and their derivatives.	lb.	

(a) Includes 512.21, 512.22, 512.23, 512.27, 512.28.

(b) Includes whole of 512.7 other than paludrin.

(c) Includes whole of 512.8 other than goods listed under 512.82 and 512.85.

CHAPTER 30

PHARMACEUTICAL PRODUCTS

Notes.

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

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

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

- (A) As unmixed products :
 - (1) Unmixed products dissolved in water;
 - (2) All goods falling in Chapter 28 or 29; and
 - (3) Simple vegetable extracts falling in heading No. 13.03, merely standardised or dissolved in any solvent;
- (B) As products which have been mixed :
 - (1) Colloidal solutions and suspensions (other than colloidal sulphur);
 - (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials; and
 - (3) Salts and concentrates obtained by evaporating natural mineral waters.

2. - The headings of this Chapter are to be taken not to apply to :
- (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05);
 - (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading No. 33.05; or
 - (c) Soap or other products of heading No. 34.01 containing added medicaments.
3. - Heading No. 30.05 is to be taken to apply, and to apply only, to :
- (a) Sterile surgical outfit and similar sterile suture materials;
 - (b) Sterile laminae and sterile laminae tents;
 - (c) Sterile absorbable surgical haemostatics;
 - (d) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding those of heading No. 30.02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses;
 - (e) Blood-grouping reagents;
 - (f) Dental cements and other dental fillings; and
 - (g) First-aid boxes and kits.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Prof.	Number	Description	
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.	Free	Free	541.62		lb.
30.02	Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products.	Free	Free	541.63		lb.
30.03	Medicaments (including veterinary medicaments):					
30.03.1	Antibiotics (for example, penicillin, streptomycin and tyrocidin)	Free	Free	541.71		lb.
30.03.2	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs.	Free	Free	541.72		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
30.03.3	Salvarsan (or arsenamine), paludrin (or 1-(p-chlorophenyl)-5-isopropylbiguanidide hydrochloride), atebirin (or mepacrin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin naphthoate) and aralen diphosphate (or chloroquine diphosphate) and other products or preparations of the kind mainly used for the treatment of malaria.	Free	Free	541.73			lb.
30.03.4	Insulin	Free	Free	541.74			lb.
30.03.9	Other	25%	15%	541.75		Vitamin preparations	lb.
				541.76		Cod liver oil	lb.
				541.79		Other	lb.
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 3 to this Chapter.	25%	15%	541.91			lb.
30.05	Other pharmaceutical goods	25%	15%	541.99			lb.

CHAPTER 31

FERTILISERS.

Notes.

1. — Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :

(A) Goods which answer to one or other of the descriptions given below :

- (i) Sodium nitrate containing not more than 16.3% by weight of nitrogen;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Ammonium sulphonitrate, whether or not pure;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Calcium nitrate containing not more than 16% by weight of nitrogen;
- (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
- (vii) Calcium cyanamide containing not more than 25% by weight of nitrogen, whether or not treated with oil;
- (viii) Urea, whether or not pure.

(B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

(C) Fertilisers consisting of ammonium chloride or of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

- (D) Liquid fertilisers consisting of the goods of sub-paragraphs 1 (A) (iii) or (viii) above, or of mixtures of these goods, in an aqueous or liquid ammonia solution.
2. - Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:
- (A) Goods which answer to one or other of the descriptions given below:
- (i) Basic slag;
 - (ii) Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates;
 - (iii) Superphosphates (single, double or triple);
 - (iv) Calcium hydrogen phosphates containing not less than 0.2% by weight of fluorine.
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
- (C) Fertilisers consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilising substances.

3. — Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :
- (A) Goods which answer to one or other of the descriptions given below :
- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinite);
 - (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;
 - (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
 - (iv) Potassium sulphate containing not more than 52% by weight of K_2O ;
 - (v) Magnesium sulphate-potassium sulphate containing not more than 30% by weight of K_2O .
- (B) Fertilisers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.
4. — Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.
5. — For the purposes of the quantitative criteria specified in Notes 1 (A), 2 (A) and 3 (A) above, the calculation is to be made on the dry anhydrous product.

6. - This Chapter does not cover :
- (a) Animal blood of heading No. 05.15;
 - (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 1 (A), 2 (A), 3 (A) or 4 above); or
 - (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
31.01	Guano and other natural animal or vegetable fertilisers, whether or not mixed together, but not chemically treated.	Free	Free	271.1			ton
31.02	Mineral or chemical fertilisers, nitrogenous:						
31.02.1	Ammonium sulphate, ammonium nitrate and urea.	15 U.A. per ton	10 U.A. per ton	561.11	Ammonium sulphate	ton	
				561.12	Ammonium nitrate	ton	
				561.13	Urea	ton	
31.02.9	Other	Free	Free	271.2	Sodium nitrate, natural	ton	
				561.19	Other	ton	
31.03	Mineral or chemical fertilisers, phosphatic.	Free	Free	561.21	Basic slag	ton	
				561.29	Other	ton	
31.04	Mineral or chemical fertilisers, potassic.	Free	Free	271.4	Potassium salts, crude natural	ton	
				561.3	Other	ton	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
31.05	Other fertilisers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg.	10%	5%	561.9			ton

CHAPTER 32

TANNING AND DYEING EXTRACTS; TANNINS AND THEIR DERIVATIVES; DYES, COLOURS,
PRINTS AND VARNISHES; PUTTY, FILLERS AND STOPPINGS; INKS.

Notes.

1. — This Chapter does not cover :
 - (a) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes or other colouring matter in forms or packings of a kind sold by retail falling within heading No. 32.09); or
 - (b) Tannates and other tannin derivatives of -
 - (i) products falling within headings Nos. 35.01 to 35.04; or
 - (ii) the provitamins, vitamins, hormones, enzymes, glycosides and vegetable alkaloids (with their salts, ethers, esters and other derivatives) and antibiotics of Chapter 29.
2. — Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.
3. — Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.

4. - Heading No. 32.09 is to be taken to include solutions (other than colloids) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50% of the weight of the solution.
5. - The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. - The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of :
 - (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder; or
 - (b) Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Prof.	Number	Description	Unit
32.01	Tanning extracts of vegetable origin.	15%	10%	532.4		lb.
32.02	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives.	15%	10%	532.5		lb.
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 enzymatio, pancreatic, or bacterial origin).	15%	10%	532.3		lb.
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin.	15%	10%	532.11 532.12 532.19	Logwood extracts Fustic extracts Other	lb. lb. lb.
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.	15%	10%	531.01		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
32.06	Colour lakes.	15%	10%	531.02		lb.
32.07	Other colouring matter; inorganic products of a kind used as luminophores.	15%	10%	533.1		lb.
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:					
32.08.1	Glass frit	Free	Free	533.311		lb.
32.08.9	Other	15%	10%	533.319		lb.
32.09	Varnishes and lacquers; distempers; prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media; stamping foils; dyes or other colouring matter in forms or packings of a kind sold by retail:					
32.09.1	Distempers	15%	10%	533.321		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
32.09.9	Other	25%	15%	533.322 533.323 533.324 533.325 533.329	Paints Enamels Varnishes and lacquers Laundry blue Other	lb. lb. lb. lb. lb.
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pens or in similar forms or packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories.	25%	15%	533.33		lb.
32.11	Prepared driers	25%	15%	533.34		lb.
32.12	Glaziers' putty; grafting putty; painters' fillings; non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements.	25%	15%	533.35		lb.
32.13	Writing ink, printing ink and other inks.					
32.13.1	Printing ink.	Free	Free	533.2		lb.
32.13.9	Other	25%	15%	895.91		lb.

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS; PERFUMERY, COSMETICS AND TOILET PREPARATIONS.

Notes.

1. — This Chapter does not cover :
 - (a) Compound alcoholic preparations (known as "concentrated extracts"), for the manufacture of beverages, of heading No. 22.09;
 - (b) Soap and other products falling within heading No. 34.01; or
 - (c) Spirits of turpentine or other products falling within heading No. 38.07.

2. — Heading No. 33.06 is to be taken to apply, *inter alia*, to :
 - (a) Prepared room deodorisers, whether or not perfumed;
 - (b) Products, whether or not mixed (other than those of heading No. 33.05), suitable for use as perfumery, cosmetics or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
33.01	Essential oils (terpenelless or not); concretes and absolutes; resinoids.	30%	20%	551.11	Bay oil	lb.
				551.12	Clove oil	lb.
				551.13	Grapefruit oil	lb.
				551.14	Lemon oil	lb.
				551.15	Lime oil	lb.
				551.16	Orange oil	lb.
				551.17	Nutmeg oil	lb.
				551.18	Pimento oil	lb.
				551.19	Other	lb.
33.02	Terpenic by-products of the deterpensation of essential oils.	25%		551.21		lb.
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration.	25%		551.22		lb.
33.04	Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries.	25%		551.23		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses.	25%	20%	551.24		lb.
33.06	Perfumery, cosmetics and toilet preparations.					
33.06.1	Bay rum	70%	60%	553.01		gal.
33.06.2	Shampoo, toothpaste and tooth powder (including dental powder and dental soap).	35%	25%	553.02	Shampoo	lb.
				553.03	Toothpaste	lb.
				553.04	Other	lb.
33.06.9	Other	55%	45%	553.05	Perfumes and toilet waters	L. oz.
				553.06	Cosmetics and other products for the care of the skin	lb.
				553.07	Manicure preparations	lb.
				553.08	Products for the care of the hair (excluding shampoo)	lb.
				553.09	Other	lb.

CHAPTER 34

SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS, ARTIFICIAL WAXES, PREPARED WAXES, POLISHING AND SCOURING PREPARATIONS, CANDLES AND SIMILAR ARTICLES, MODELLING PASTES AND "DENTAL WAXES".

Notes.

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

- (A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes;
 - (B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial); and
 - (C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.
- The heading is to be taken not to apply to :
- (a) Waxes falling within heading No. 27.13; or .
 - (b) Separate animal waxes and separate vegetable waxes, merely coloured.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Pref.	Number	Description	Unit
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.	30%	20%	554.11	Household soap	lb.
				554.12	Toilet soap	lb.
				554.19	Other	lb.
34.02	Organic surface-active agents; surface-active preparations and washing preparations, whether or not containing soap.	30%	20%	554.2		lb.
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 seventy per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals.	10%	5%	332.521	Lubricating oils	gal.
				332.529	Other	lb.
34.04	Artificial waxes (including water-soluble waxes); prepared waxes, not emulsified or containing solvents.	10%	5%	599.71		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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.	25%	15%	554.31	Polishes and creams for footwear	lb.	
				554.32	Polishes and creams for furniture or floors	lb.	
				554.39	Other	lb.	
34.06	Candles, tapers, night-lights and the like.	25%	15%	899.311	Candles	lb.	
				899.319	Other	lb.	
34.07	Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as "dental wax" or as "dental impression compounds", in plates, horse-shoe shapes, sticks and similar forms.						
34.07.1	Modelling pastes	25%	15%	599.911		lb.	
34.07.9	Other	15%	10%	599.919		lb.	

CHAPTER 35

ALBUMINOIDAL SUBSTANCES; GLUES.

Notes.

1. — This Chapter does not cover :

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

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

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
35.01	Casein, caseinates and other casein derivatives; casein glues.	10%	5%	599.53		lb.
35.02	Albumins, albuminates and other albumin derivatives.	10%	5%	599.54		lb.
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.	10%	5%	599.55		lb.
35.04	Peptones and other protein substances and their derivatives; hide powder, whether or not chromed.	10%	5%	599.56		lb.
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues.	10%	5%	599.57		lb.
35.06	Prepared glues not elsewhere specified or included; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of one kg.	25%	15%	599.59		lb.

CHAPTER 36
EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS;
CERTAIN COMBUSTIBLE PREPARATIONS.

Notes.

1. — This Chapter does not cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. — Heading No. 36.08 is to be taken to apply only to :
 - (a) Metaaldehyde, hexamethylenetetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 cm³; and
 - (c) Resin torches, firelighters and the like.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification Description	Unit
		Gen.	Prof.			
36.01	Propellant powders.	15%	10%	571.11		lb.
36.02	Prepared explosives, other than propellant powders.	15%	10%	571.12		lb.
36.03	Mining, blasting and safety fuses.	15%	10%	571.21		lb.
36.04	Percussion and detonating caps; igniters; detonators.	15%	10%	571.22		lb.
36.05	Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets).					
36.05.1	Rain rockets and railway fog signals.	45%	35%	571.31		lb.
36.05.9	Other	60%	30%	571.39		lb.
36.06	Matches (excluding Bengal matches).					
36.06.1	In containers of 60 matches or less.	5 U.A. per gross containers	4 U.A. per gross containers	899.321		gross containers
36.06.2	In containers of more than 60 matches.	5 U.A. per 8640 matchee	4 U.A. per 8640 matchee	899.322		gross containers

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
36.07	Ferro-cerium and other pyrophoric alloys in all forms.	35%	25%	599.93		lb.
36.08	Other combustible preparations and products.	35%	25%	899.33		lb.

CHAPTER 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS.

Notes.

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

The heading does not apply to photographic pastes or gums, varnishes or similar products.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth.	30%	20%	862.41			lb.
37.02	Film in rolls, sensitised, unexposed, perforated or not.	30%	20%	862.42			lb.
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed.	30%	20%	862.43			lb.
37.04	Sensitised plates and film, exposed but not developed, negative or positive.	30%	20%	862.44			lb.
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative or positive.	30%	20%	862.45			lb.
37.06	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive.	0.2 U.A. per 100 ft.	0.15 U.A. per 100 ft.	863.01			ft.
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive.	0.2 U.A. per 100 ft.	0.15 U.A. per 100 ft.	863.09			ft.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
37.08	Chemical products and flashlight materials, of a kind and in a form suitable for use in photography.	30%	20%	862.3		lb.

CHAPTER 38

MISCELLANEOUS CHEMICAL PRODUCTS.

Notes.

1. - This Chapter does not cover :
 - (a) Separate chemically defined elements or compounds with the exception of the following:
 - (1) Artificial graphite (heading No. 38.01);
 - (2) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11;
 - (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17);
 - (4) Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.
 - (b) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07).
 - (c) Medicaments (heading No. 30.03).
2. - Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of the Tariff:
 - (a) Cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals;

- (b) Fuel oil;
- (c) Ink removers put up in packings for sale by retail;
- (d) Stencil correctors put up in packings for sale by retail;
- (e) Ceramic firing testers, fusible (for example, Seger cones);
- (f) Plasters specially prepared for use in dentistry; and
- (g) Chemical elements of Chapter 28 (for example, silicon and selenium) doped for use in electronics, in the form of discs, wafers or similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Prof.	Number	Description	
38.01	Artificial graphite; colloidal graphite, other than suspensions in oil.	10%	5%	599.72		lb.
38.02	Animal black (for example, bone black and ivory black), including spent animal black.	10%	5%	599.73		lb.
38.03	Activated carbon (decolourising, depolarising or adsorbent); activated diatomite, activated clay, activated bauxite and other activated natural mineral products.	10%	5%	599.92		lb.
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification.	10%	5%	521.3		lb.
38.05	Tall oil.	10%	5%	599.61		gal.
38.06	Concentrated sulphite lye.	10%	5%	599.62		lb.
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).	10%	5%	599.63		gal.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
38.08	Resin and resin acids, and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils.	10%	5%	599.64		lb.
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.	10%	5%	599.65		gal.
38.10	Vegetable pitch of all kinds; brewers' pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products.	10%	5%	599.66		lb.
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers).					
38.11.1	Disinfectants and similar products put up in forms or packings for sale by retail.	10%	5%	599.21		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
38.11.9	Other	15%	10%	599.22 599.23 599.24 599.29	Insecticides Fungicides Weed-killers Other	lb. lb. lb. lb.	
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.	10%	5%	599.74		lb.	
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils.	10%	5%	599.94		lb.	
		25%	15%	599.75		lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
38.15	Prepared rubber accelerators.	10%	5%	599.76			lb.
38.16	Prepared culture media for development of micro-organisms.	10%	5%	599.77			lb.
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades.	Free	Free	599.78			lb.
38.18	Composite solvents and thinners for varnishes and similar products.	10%	5%	599.95			lb.
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.	10%	5%	662.33 599.99		Refractory cements or mortars Other	cwt. lb.

SECTION VII

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

CHAPTER 39

ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND
ETHERS; ARTICLES THEREOF.

Notes.

1. - This Chapter does not cover :
- (a) Stamping foils of heading No. 32.09;
 - (b) Artificial waxes (heading No. 34.04);
 - (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof;
 - (d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within heading No. 42.02;
 - (e) Plaits, wickerwork or other articles falling within Chapter 46;
 - (f) Goods falling within Section XI (textiles and textile articles);
 - (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII;
 - (h) Imitation jewellery falling within heading No. 71.16;

- (ij) Articles falling within Section XVI (machines and mechanical or electrical appliances);
 - (k) Parts of aircraft or vehicles falling within Section XVII;
 - (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90;
 - (m) Articles falling within Chapter 91 (for example, clock or watch cases);
 - (n) Musical instruments or parts thereof or other articles falling within Chapter 92;
 - (o) Furniture and other articles of Chapter 94;
 - (p) Brushes or other articles falling within Chapter 96;
 - (q) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
or
 - (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencil or other articles falling within Chapter 98.
2. - Headings Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions :
- (a) Artificial plastics including artificial resins;
 - (b) Silicones;
 - (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.

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

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
39.01	Condensation, polycondensation and polyaddition products, whether or not modified or polymerised, and whether or not linear (for example, phenoplasts, aminoplasts, alkyds, polyallyl esters and other unsaturated polyesters, silicones).						
39.01.1	Plates, sheets, strip, film and foil having the characteristics of articles ready for use.	30%	20%	581.11			lb.
39.01.2	Other plates, sheets, strip, film and foil.	15%	10%	581.12			lb.
39.01.9	Other	Free	Free	581.19			lb.
39.02	Polymerisation and copolymerisation products (for example, polyethylene, polytetrahaloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins).						

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
39.02.1	Plates, sheets, strip, film and foil having the characteristics of articles ready for use.	30%	20%	581.21			lb.
39.02.2	Other plates, sheets, strip, film and foil.	15%	10%	581.22			lb.
39.02.9	Other	Free	Free	581.29			lb.
39.03	Regenerated cellulose; cellulose nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodions, celluloid); vulcanised fibre.						
39.03.1	Plates, sheets, strip, film and foil having the characteristics of articles ready for use.	30%	20%	581.311 581.321		Of vulcanized fibre Other	lb. lb.
39.03.2	Other plates, sheets, strip, film and foil.	15%	10%	581.312 581.322		Of vulcanized fibre Other	lb. lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
39.03.9	Other	Free	Free	581.319	Of vulcanized fibre	lb.
39.04	Hardened proteins (for example, hardened casein and hardened gelatin).			581.329	Other	lb.
39.04.1	Plates, sheets, strip, film and foil having the characteristics of articles ready for use.	30%	20%	581.911		lb.
39.04.2	Other plates, sheets, strip, film and foil.	15%	10%	581.912		lb.
39.04.9	Other.	Free	Free	581.919		lb.
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber).					
39.05.1	Plates, sheets, strip, film and foil having the characteristics of articles ready for use.	30%	20%	581.921		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
39.05.2	Other plates, sheets, strip, film and foil.	15%	10%	581.922			lb.
39.05.9	Other	Free	Free	581.929			lb.
39.06	Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linocyan.						
39.06.1	Plates, sheets, strip, film and foil having the characteristics of articles ready for use.	30%	20%	581.991			lb.
39.06.2	Other plates, sheets, strip, film and foil.	15%	10%	581.992			lb.
39.06.9	Other	Free	Free	581.999			lb.
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06.	30%	20%				
				893.01	Table or kitchen utensils		lb.
				893.02	Sanitary and toilet articles		lb.
				893.03	Lighting fittings		lb.
				893.04	Apparel and clothing accessories.		lb.
				893.09	Other		lb.

CHAPTER 40
RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF.

Notes.

1. - Except where the context otherwise requires, throughout this Tariff the expression "rubber" means the following products, whether or not vulcanised or hardened: natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.
 2. - This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI:
 - (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric, of heading No. 40.10); other elastic fabric or articles thereof;
 - (b) Textile hosepipe and similar textile tubing, internally coated or lined with rubber (heading No. 59.15);
 - (c) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber :
 - (i) Weighing not more than $1,500 \text{ g/m}^2$; or
 - (ii) Weighing more than $1,500 \text{ g/m}^2$ and containing more than 50% by weight of textile material;
- and articles of those fabrics;

- (d) Felt impregnated or coated with rubber and containing more than 50% by weight of textile material, and articles thereof;
 - (e) Bonded fibre fabrics and similar bonded yarn fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof;
 - (f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.
3. - The following are also not covered by this Chapter :
- (a) Footwear or parts thereof falling within Chapter 64;
 - (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65;
 - (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI;
 - (d) Articles falling within Chapter 90, 92, 94 or 96;
 - (e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11); or
 - (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

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

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

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

(b) Thioplasts (TM); and

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

5. - Headings Nos. 40.01 and 40.02 are to be taken not to apply to :
- (a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance; however, latex merely stabilised or concentrated, and thermo-sensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be;
 - (b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation; or
 - (c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.
6. - Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 5 mm, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.
7. - Heading No. 40.10 is to be taken to include transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.
8. - For the purpose of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex.
- For the purposes of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

9. - In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates", "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Prof.	Number	Description	
40.01	<p><u>I. — RAW RUBBER</u></p> <p>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.</p>	Free	Free	231.1		lb.
40.02	<p>Synthetic rubber latex; pre-vulcanized synthetic rubber latex; synthetic rubber; factice derived from oils.</p>	Free	Free	231.2		lb.
40.03	<p>Reclaimed rubber.</p>	Free	Free	231.3		lb.
40.04	<p>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.</p>	Free	Free	231.4		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
40.05	<p align="center"><u>II - UNVULCANIZED RUBBER</u></p> <p>Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of 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.</p>	10%	5%	621.01		lb.
40.06	<p>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).</p>	10%	5%	621.02		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
	<u>III - ARTICLES OF UNHARDENED VULCANIZED RUBBER</u>						
40.07	Vulcanized rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanized rubber.	10%	5%	621.03			lb.
40.08	Plates, sheets, strip, rods and profile shapes, of unhardened vulcanized rubber.	20%	15%	621.04			lb.
40.09	Piping and tubing, of unhardened vulcanized rubber.	20%	15%	621.05			lb.
40.10	Transmission, conveyor or elevator belts or belting, of vulcanized rubber.	10%	5%	629.4			lb.
40.11	Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds:						
40.11.1	Tyres, tyre cases and inner tubes for bicycles and tricycles.	15%	10%	629.111	Tyres		No.
				629.112	Tyre cases		No.
				629.113	Inner tubes		No.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
40.11.9	Other	35%	25%	629.121	Solid tyres, cushion tyres and reinforced tyres:	No.	
					For aircraft	No.	
				629.122	For tractors	No.	
				629.129	Other	No.	
				629.131	Tubelss tyres, tyre cases, tyre carcasses and inter-changeable tyre treads:	No.	
					For aircraft	No.	
				629.132	For tractors	No.	
				629.133	For motor cars	No.	
				629.134	For motor trucks, buses and trailers	No.	
				629.135	For motor cycles	No.	
				629.139	Other	No.	
					Inner tubes:		
				629.141	For aircraft	No.	
				629.142	For tractors	No.	
629.143	For motor cars	No.					

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Pref.	Number	Description	Unit
40.11.9 (cont'd)				629.144	For motor trucks, buses and trailers	No.
				629.145	For motor cycles	No.
				629.149	Other	No.
				629.15	Tyre flaps	No.
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanized rubber, with or without fittings of hardened rubber.	25%	15%	629.3		lb.
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanized rubber.					
40.13.1	Gloves	25%	15%	841.61		doz. prs.
40.13.9	Other	30%	20%	841.62	Articles of apparel	lb.
				841.69	Other	lb.
40.14	Other articles of unhardened vulcanized rubber.	25%	15%	629.98		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
40.15	<u>IV - HARDENED RUBBER (EBONITE AND VULCANITE); ARTICLES MADE THEREOF</u> Hardened rubber (ebonite and vulcanite), in bulk, plates, sheets, strip, rods, profile shapes or tubes; scrap, waste and powder, of hardened rubber.	10%	5%	621.06			lb.
40.16	Articles of hardened rubber (ebonite and vulcanite).	25%	15%	629.99			lb.

SECTION VIII

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

CHAPTER 41

RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER.

Notes.

1. — This Chapter does not cover :
 - (a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06);
 - (b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01; or
 - (c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43); the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.
2. — Throughout the Tariff the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool.	Free	Free	211.1	Bovine and equine hides, other than calf skins	lb.	
				211.2	Calf skins	lb.	
				211.4	Goat skins and kid skins	lb.	
				211.6	Sheep and lamb skins with the wool on	lb.	
				211.7	Sheep and lamb skins without the wool	lb.	
41.02	Bovine cattle leather (including buffalo leather) and equine leather, except leather falling within Heading No. 41.06, 41.07 or 41.08.	10%	5%	611.3	Calf leather	lb.	
				611.4	Other	lb.	
41.03	Sheep and lamb skin leather, except leather falling within Heading No. 41.06, 41.07 or 41.08.	10%	5%	611.91		lb.	
41.04	Goat and kid skin leather, except leather falling within Heading No. 41.06, 41.07, or 41.08.	10%	5%	611.92		lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
41.05	Other kinds of leather, except leather falling within Heading No. 41.06, 41.07 or 41.08.	10%	5%	611.99		lb.
41.06	Chamois-dressed leather.	10%	5%	611.93		lb.
41.07	Parchment-dressed leather.	10%	5%	611.94		lb.
41.08	Patent leather and imitation patent leather; metallized leather.	10%	5%	611.95		lb.
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.	Free	Free	211.8		lb.
41.10	Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls.	10%	5%	611.2		lb.

CHAPTER 42

ARTICLES OF LEATHER; SADDLERY AND HARNESS; TRAVEL GOODS,
 HANDBAGS AND SIMILAR CONTAINERS; ARTICLES OF ANIMAL GUT
 (OTHER THAN SILK-HORN GUT).

Notes.

1. -- This Chapter does not cover :

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

- (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.
2. - For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal.	30%	20%	612.2			lb.
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanized fibre, of artificial plastic sheeting, of paper-board or of textile fabric.	45%	35%	831.01 831.02 831.09	Travel goods Handbags Other		No. No. lb.
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	45%	35%	841.31 841.32 841.39	Gloves Other articles of apparel Other		doz. prs. lb. lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes.	7½%	5%	612.1		lb.
42.05	Other articles of leather or of composition leather.	45%	35%	612.9		lb.
42.06	Articles made from gut (other than silk-worm gut), from goldboater's skin, from bladders or from tendons.	25%	15%	899.91		lb.

CHAPTER 43
FURSKINS AND ARTIFICIAL FUR; MANUFACTURES THEREOF.

Notes.

1. — Throughout the Tariff references to furskins, other than to raw furskins of heading No. 43.01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.
2. — This Chapter does not cover :
 - (a) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01;
 - (b) Raw hides or skins, with the hair on, of a kind falling within Chapter 41 (see Note 1 (c) to that Chapter);
 - (c) Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03);
 - (d) Articles falling within Chapter 64;
 - (e) Headgear or parts thereof falling within Chapter 65; or
 - (f) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

3. -- For the purposes of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or parts or accessories of garments or of other articles fall within heading No. 43.03.
4. -- Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03 or 43.04 as the case may be.
5. -- Throughout the Tariff the expression "artificial fur" means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (heading No. 58.04, for example).

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
43.01	Raw furskine.	Free	Free	212.0			lb.
43.02	Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms; pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated).	10%	5%	613.0			lb.
43.03	Articles of furskin,	45%	35%	842.011	Gloves		doz. prs.
				842.012	Other articles of apparel		lb.
				842.013	Handbags		No.
				842.019	Other		lb.
43.04	Artificial fur and articles made thereof.	45%	35%	842.021	Gloves		doz. prs.
				842.022	Other articles of apparel		lb.
				842.023	Handbags		No.
				842.029	Other		lb.

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL;
 CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW,
 OF ESPARTO AND OF OTHER PLAITING MATERIALS;
 BASKETWARE AND WICKERWORK

CHAPTER 44

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL.

Notes.

1. - This Chapter does not cover :

- (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07);
- (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01);
- (c) Activated charcoal (heading No. 38.03);
- (d) Articles falling within Chapter 46;
- (e) Footwear or parts thereof falling within Chapter 64;
- (f) Goods falling within Chapter 66 (for example, umbrellas and walking-sticks and parts thereof);
- (g) Goods falling within heading No. 68.09;
- (h) Imitation jewellery falling within heading No. 71.16;
- (i) Goods falling within Section XVII (for example, wheelwrights' wares);

- (k) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (l) Musical instruments or parts thereof (Chapter 92);
- (m) Parts of firearms (heading No. 93.06);
- (n) Furniture or parts thereof falling within Chapter 94;
- (o) Articles falling within Chapter 97 (for example, toys, games and sports requisites); or
- (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

2. - In this Chapter, the expression "improved wood" means wood which has been subjected to chemical or physical treatment (being, in the case of layers bonded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.
3. - Headings Nos. 44.19 to 44.28 are to be taken to apply to articles of the respective descriptions of plywood, cellular wood, "improved" wood or reconstituted wood as they apply to such articles of wood.
4. - Heading No. 44.25 shall be taken not to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
44.01	Fuel wood, in logs, in billets, in twigs or in faggots; wood waste, including sawdust.	15%	10%	241.1			cwt.
44.02	Wood charcoal (including shell and nut charcoal), agglomerated or not.	10%	5%	241.2			cwt.
44.03	Wood in the rough, whether or not stripped of its bark or merely roughed down.	10%	5%	242.1 242.21		Pulpwood Sawlogs and veneer logs, coniferous	cub. ft.
				242.31		Sawlogs and veneer logs, non-coniferous	cub. ft.
				242.4		Pit-props	cub. ft.
				242.9		Other	cub. ft.
44.04	Wood, roughly squared or half-squared, but not further manufactured.	10%	5%	242.22 242.32		Of coniferous species Other	cub. ft. cub. ft.
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five mm.						
44.05.1	Coniferous	3 U.A. per 1,000 b.ft.	1 U.A. per 1,000 b.ft.	243.21			b.ft.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Pref.	Number	Description	Unit
44.05.2	Non-coniferous	25%	15%	243.311	Caribbean cedar (<i>cedrela odorata</i>)	b. ft.
				243.312	Greenheart	b. ft.
				243.313	Mahogany	b. ft.
				243.314	Mora	b. ft.
				243.319	Other	b. ft.
44.06	Wood paving blocks.	25%		631.81		lb.
44.07	Railway or tramway sleepers of wood.	10%		243.1		b. ft.
44.08	Riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn.					
44.09	Hoopwood; split poles; pilos, pickets and stakes of wood, pointed but not sawn lengthwise; chipwood; pulpwood in chips or particles; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids.	10%	5%	631.82		lb.
		25%	15%	631.83		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Prof.	Number	Description	
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, gold club shafts, umbrella handles, tool handles or the like.	25%	15%	631.84		lb.
44.11	Drawn wood; match splints; wooden pegs or pins for footwear.	25%	15%	631.85		lb.
44.12	Wood wool and wood flour.	25%	15%	631.86		lb.
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:					
44.13.1	Coniferous	3 U.A. per 1000 b.ft.	1 U.A. per 1000 b.ft.	243.22		b.ft.
44.13.2	Non-coniferous	20%	15%	243.321	Caribbean cedar (<i>cedrela odorata</i>).	b.ft.
				243.322	Greenheart	b.ft.
				243.323	Mahogany	b.ft.
				243.324	Mora	b.ft.
				243.329	Other	b.ft.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding five mm. veneer sheets and sheets for plywood, of a thickness not exceeding five mm.	20%	15%	631.1			cub. ft.
44.15	Plywood, blockboard, laminboard, batten-board and similar laminated wood products (including veneered panels and sheets); insaid wood and wood marquetry.	20%	15%	631.21			cub. ft.
44.16	Cellular wood panels, whether or not faced with base metal.	45%	35%	631.22			cub. ft.
44.17	"Improved" wood, in sheets, blocks or the like.	20%	15%	631.41			lb.
44.18	Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial rosine or other organic binding substances, in sheets, blocks or the like.	20%	15%	631.42			lb.
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards.	45%	35%	631.87			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
44.20	Wooden picture frames, photograph frames, mirror frames and the like.	45%	35%	632.71		lb.
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings.	25%	15%	632.1		lb.
44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof of wood, other than staves falling within Heading No. 44.08.	10%	5%	632.2		lb.
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels).	45%	35%	632.41	Prefabricated and sectional buildings and parts	cwt.
44.24	Household utensils of wood.	45%	35%	632.49	Other	cwt.
44.25	Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:			632.72		lb.
44.25.1	Tools, tool bodies and tool handles.	10%	5%	632.811		lb.
44.25.9	Other	45%	35%	632.819		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood.	10%	5%	632.62		lb.
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood.	45%	35%	632.73		lb.
44.28	Other articles of wood:					
44.28.1	Shingles	1.25 U.A. per 1,000	0.5 U.A. per 1,000	632.891		lb.
44.28.9	Other	45%	35%	632.899		lb.

CHAPTER 45

CORK AND ARTICLES OF CORK.

Notes.

1. — This Chapter does not cover :
 - (a) Footwear or parts of footwear falling within Chapter 64;
 - (b) Headgear or parts of headgear falling within Chapter 65; or
 - (c) Articles falling within Chapter 97 (for example, toys, games and sports requisites).
2. — Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
45.01	Natural cork, unworked, crushed, granulated or ground; waste cork.	Free	Free	244.01			lb.
45.02	Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers).	10%	5%	244.02			lb.
45.03	Articles of natural cork.	25%	15%	633.011 633.019		Bottle corks Other	lb. lb.
45.04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork:						
45.04.1	Agglomerated cork	15%	10%	633.021			lb.
45.04.2	Articles	25%	15%	633.022 633.029		Bottle corks Other	lb. lb.

CHAPTER 46
MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS;
BASKETWARE AND WICKERWORK.

Notes.

1. - In this Chapter the expression "plaiting materials" includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.
2. - This Chapter does not cover :
 - (a) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04);
 - (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65;
 - (c) Vehicles and bodies for vehicles, of basketware (Chapter 87); or
 - (d) Furniture or parts thereof (Chapter 94).
3. - For the purposes of heading No. 46.02, "plaiting materials bound together in parallel strands" means "plaiting materials" placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips.	25%	15%	899.21			lb.
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens; straw envelopes for bottles.	45%	35%	657.81 657.89	Matting and mats Other		lb. lb.
46.03	Basketwork, wickerwork and other articles of plaiting materials, made directly to shape; articles made up from goods falling within Heading No. 46.01 or 46.02; articles of loofah.	45%	35%	899.221 899.229	Handbags Other		No. lb.

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

CHAPTER 47
PAPER-MAKING MATERIAL.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material.	Free	Free	251.2	Mechanical wood pulp	lb.	
				251.5	Pulp other than wood pulp	lb.	
				251.51	Pulp of bagasse	lb.	
				251.59	Other	lb.	
				251.6	Chemical wood pulp, dissolving grades	lb.	
				251.71	Soda wood pulp and sulphate wood pulp, unbleached	lb.	
				251.72	Soda wood pulp and sulphate wood pulp, bleached (other than dissolving grades)	lb.	
				251.81	Sulphite wood pulp, unbleached	lb.	
				251.82	Sulphite wood pulp, bleached (other than dissolving grades)	lb.	
251.9	Semi-chemical wood pulp	lb.					

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
47.02	Waste paper and paperboard; scrap articles of paper or of paperboard, fit only for use in paper-making.	Free	Free	251.1			lb.

CHAPTER 48

PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP,
OF PAPER OR OF PAPERBOARD.

Notes.

1. — This Chapter does not cover :
- (a) Stamping foils of heading No. 32.09;
 - (b) Perfume and cosmetic papers (heading No. 33.06);
 - (c) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05);
 - (d) Paper or paperboard, sensitised (heading No. 37.03);
 - (e) Paper-reinforced stratified artificial plastic sheeting (headings Nos. 39.01 to 39.06), or vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07);
 - (f) Goods falling within heading No. 42.02 (for example, travel goods);
 - (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting material);
 - (h) Paper yarn or textile articles of paper yarn (Section XI);
 - (ij) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading No. 48.07);

- (k) Metal foil backed with paper or paperboard (Section XV);
- (l) Perforated paper or paperboard for musical instruments (heading No. 92.10); or
- (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).
2. - Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendaring, super-calendaring, glazing or similar finishing, including false water-marking, and also to paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.
3. - Paper or paperboard answering to a description in two or more of the headings Nos. 48.01 to 48.07 is to be classified under that one of such headings which occurs latest in the Tariff.
4. - Headings Nos. 48.01 to 48.07 are to be taken not to apply to paper, paperboard or cellulose wadding :
- (a) In strips or rolls of a width not exceeding 15 cm; or
- (b) In rectangular sheets (unfolded if necessary) of which no side exceeds 36 cm; or
- (c) Cut into shapes other than rectangular shapes.
- Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.02.
5. - For the purposes of heading No. 48.11, "wallpaper and lincrusta" are to be taken to apply only to :
- (a) Paper in rolls, suitable for wall or ceiling decoration, being :

- (i) Paper with one or with two margins, with or without guide marks; or
 - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding 60 cm;
 - (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.
6. - Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.
7. - Heading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
8. - Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
48.01	<u>I — PAPER AND PAPERBOARD, IN ROLLS</u> <u>OR IN SHEETS.</u> Paper and paperboard (including cellulose wadding), machine-made, in rolls or sheets.	25%	15%	641.1	Newsprint	lb.	
				641.21	Printing and writing paper	lb.	
				641.3	Kraft paper and kraft paperboard	lb.	
				641.4	Cigarette paper	lb.	
				641.5	Other	lb.	
48.02	Hand-made paper and paperboard.	30%	20%	641.7		lb.	
48.03	Parchment or gresseproof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets.	20%	15%	641.91		lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
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.	20%	15%	641.92		lb.
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets.	20%	15%	641.93		lb.
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets.	20%	15%	641.94		lb.
48.07	Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49), in rolls or sheets.	20%	15%	641.22 641.95 641.96	Printing and writing paper Other	lb. lb. lb.
48.08	Filter blocks, slabs and plates, of paper pulp.	Free	Free			
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders.	20%	15%	641.6		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
	<u>II - PAPER AND PAPERBOARD CUT TO SIZE OR SHAPE AND ARTICLES OF PAPER OR PAPERBOARD</u>					
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes.	30%	20%	642.91		lb.
48.11	Wallpaper and linocrusts; window transparencies of paper.	30%	20%	641.97		lb.
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.	25%	15%	657.41		sq. yd./lb.
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes.	30%	20%	642.92		lb.
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.	30%	20%	642.21 642.22 642.29	Writing blocks Envelopes Other	lb. lb. lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
48.15	Other paper and paperboard, cut to size or shape.	30%	20%	642.931	Writing paper in boxes, packets and the like	lb.
				642.932	Toilet paper	lb.
				642.933	Paper in rolls for calculating machines and computers	lb.
				642.939	Other	lb.
48.16	Boxes, bags and other packing containers, of paper or paperboard.	30%	20%	642.111	Paper bags	lb.
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.	30%	20%	642.112	Cardboard boxes	lb.
				642.119	Other	lb.
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.	30%	20%	642.12		lb.
				642.31	Exercise books	lb.
				642.39	Other	lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
48.19	Paper or paperboard labels, whether or not printed or gummed.	25%	15%	892.91			lb.
48.20	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	10%	5%	642.94			lb.
48.21	Other articles of paper pulp, paper, paperboard or cellulose wadding.	30%	20%	642.991 642.992 642.993 642.999	Sanitary napkins (pads) Drinking straws Cards for calculating machines and computers Other		lb. lb. lb. lb.

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS
OF THE PRINTING INDUSTRY; MANUSCRIPTS, TYPESCRIPTS AND PLANS

Notes.

1. — This Chapter does not cover :
 - (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48);
 - (b) Playing cards or other goods falling within any heading in Chapter 97; or
 - (c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.
2. — Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.
3. — Heading No. 49.01 is to be extended to apply to :
 - (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes;
 - (b) A pictorial supplement accompanying, and subsidiary to, a bound volume; and
 - (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11.

4. - Headings Nos. 49.01 and 49.02 are to be taken not to apply to publications issued for advertising purposes by or for an advertiser named therein, or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.11.
5. - For the purposes of heading No. 49.03, the expression "children's picture books" means books for children in which the pictures form the principal interest and the text is subsidiary.
6. - For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.
7. - For the purposes of heading No. 49.09, the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
49.01	Printed books, booklets, brochures, pamphlets and leaflets.	Free	Free	892.11		lb.
49.02	Newspapers, journals and periodicals, whether or not illustrated.	Free	Free	892.2		lb.
49.03	Children's picture books and painting books.	Free	Free	892.12		lb.
49.04	Music, printed or in manuscript, whether or not bound or illustrated.	Free	Free	892.3		lb.
49.05	Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial).	Free	Free	892.13		lb.
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typewcripts.	Free	Free	892.92		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description	Unit	
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamped paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books.						
49.07.1	Bank and currency notes; unused postage, revenue and similar stamps.	Free	Free	892.931	Unused postage, revenue and similar stamps.	lb.	
49.07.9	Other	30%	20%	892.932	Bank and currency notes.	lb.	
49.08	Transfers (Decalcomanias).	35%	25%	892.939		lb.	
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings.			892.41		lb.	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks.	45%	35%	892.42		lb.	
49.11	Other printed matter, including printed pictures and photographs.	45%	35%	892.94		lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
49.11 (cont'd.)							
49.11.1	Unframed photographs, maps, charts and diagrams.	Free	Free	892,991			lb.
49.11.2	Advertising material, calendars and printed calendar backs.	15%	10%	892,992			lb.
49.11.9	Other	25%	15%	892,999			lb.

SECTION XI
TEXTILES AND TEXTILE ARTICLES

Notes.

1. — This Section does not cover:
- (a) Animal brush making bristles or hair (heading No.05.02); horsehair or horsehair waste (heading No.05.03);
 - (b) Human hair or articles of human hair (heading No.05.01, 67.03 or 67.04), except straining cloth of a kind commonly used in oil presses and the like (heading No.59.17);
 - (c) Vegetable materials falling within Chapter 14;
 - (d) Asbestos of heading No. 25.24 or articles of asbestos and other products of heading No. 68.13 or 68.14;
 - (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials);
 - (f) Sensitised textile fabric (heading No. 37.03);
 - (g) Monofil of which any cross-sectional dimension exceeds 1 mm and strip (artificial straw and the like) of a width exceeding 5 mm, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46);
 - (h) Woven textile fabrics, felt, bonded fibre fabrics or similar bonded yarn fabrics, impregnated, coated, covered or laminated with rubber and articles thereof, falling within Chapter 40;
 - (ij) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within heading No.43.03 or 43.04;
 - (k) Articles of textile materials falling within heading No. 42.01 or 42.02;

- (l) Products and articles of Chapter 48 (for example, cellulose wadding);
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64;
- (n) Headgear or parts thereof falling within Chapter 65;
- (o) Hair nets (heading No. 65.05 or 67.04, as the case may be);
- (p) Goods falling within Chapter 67;
- (q) Abrasive-coated threads, cords or fabric (heading No. 68.06);
- (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70);
- (s) Articles falling within Chapter 94 (furniture and bedding); or
- (t) Articles falling within Chapter 97 (for example, toys, games and sports requisites).
2. - (A) Goods classifiable in any heading in Chapters 50 to 57 and of a mixture of two or more different textile materials are to be classified according to the following rules:
- (a) Goods containing more than 10% by weight of silk, wool or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight;
- (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.
- (B) For the purposes of the above rules:
- (a) Metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material;

- (b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool and combed sheep's or lambs' wool), all those materials shall be treated as being one and the same;
- (c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.
- (C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Notes 3 and 4 below.
3. - (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as "twine, cordage, ropes and cables":
- (a) Of silk, noil or other waste silk, of a weight exceeding 2 g/m (18,000 denier);
- (b) Of man-made fibres (including yarn of two or more monofil of Chapter 51), of a weight exceeding 1 g/m (9,000 denier);
- (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;
- (ii) Not polished or glazed and of a weight exceeding 2 g/m;
- (d) Of coir, consisting of three or more plies;
- (e) Of other vegetable fibres, of a weight exceeding 2 g/m; or
- (f) Reinforced with metal.
- (B) Exceptions:
- (a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal;
- (b) Continuous filament tow for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre;
- (c) Silk worm gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51;

- (d) Metallised yarn, not being yarn reinforced with metal; and
 (e) Chenille yarn and gimped yarn.
4. - (A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up:
- (a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding:
- (i) 200 g in the case of flax and ramie;
 - (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;
- (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;
- (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.
- (B) Exceptions:
- (a) Single yarn of any textile material, except:
 - (i) Single yarn of sheep's or lambs' wool or of fine animal hair, unbleached; and
 - (ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached,

- dyed or printed, of a length less than 2,000 m/kg;
- (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;
- (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).
5. - (a) For the purposes of heading No.55.07, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.
- (b) For the purposes of heading No.58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.
6. - For the purposes of this Section, the expression "made up" means:
- (a) Cut otherwise than into rectangles;
- (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dueters, towels, table cloths, scarf squares and blankets);
- (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges;

- (d) Cut to size and having undergone a process of drawn thread work;
 - (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).
7. - The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, are to be taken not to apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.

CHAPTER 50
SILK AND WASTE SILK.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	Unit
		Gen.	Pref.			
50.01	Silk-worm cocoons suitable for reeling.	Free	Free	261.1		lb.
50.02	Raw silk (not thrown).	Free	Free	261.3		lb.
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags).	Free	Free	261.2		lb.
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale.	20%	15%	651.11		lb.
50.05	Yarn spun from silk waste other than noil, not put up for retail sale.	20%	15%	651.12		lb.
50.06	Yarn spun from noil silk, not put up for retail sale.	20%	15%	651.13		lb.
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale.	20%	15%	651.14		lb.
50.08	Silk-worm gut; imitation catgut of silk.	20%	15%	651.15		lb.
50.09	Woven fabrics of silk or of waste silk other than noil.	45%	35%	653.11		sq.yd./lb.
50.10	Woven fabrics of noil silk.	45%	35%	653.12		sq.yd./lb.

CHAPTER 51
MAN-MADE FIBRES (CONTINUOUS)

Notes.

1. - Throughout the Tariff, the term "man-made fibres" means fibres or filaments of organic polymers produced by manufacturing processes, either:
 - (a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives; or
 - (b) By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.
2. - Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.
3. - The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).
4. - Monofil of man-made fibre materials of which no cross-sectional dimension exceeds 1 mm is to be classified in heading No. 51.01 when of a weight less than 6.6 mg/m (60 denier) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 mm is to be classified in Chapter 39.

Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5 mm and in Chapter 39 in other cases.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Prof.	Number	Description	Unit
51.01	Yarn of man-made fibres (continuous), not put up for retail sale.					
51.01.1	Mixed with silk or wool.	30%	20%	651.611	Mixtures of synthetic fibres with silk or wool.	lb.
51.01.9	Other	25%	20%	651.711	Mixtures of regenerated fibres with silk or wool.	lb.
				651.619	Wholly of synthetic fibres, or otherwise mixed.	lb.
				651.719	Wholly of regenerated fibres, or otherwise mixed.	lb.
51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials.	25%	20%	651.62	Of synthetic fibre materials.	lb.
				651.72	Of regenerated fibre materials.	lb.
51.03	Yarn of man-made fibres (continuous), put up for retail sale.					
51.03.1	Mixed with silk or wool.	30%	20%	651.631	Mixtures of synthetic fibres with silk or wool.	lb.
				651.731	Mixtures of regenerated fibres with silk or wool.	lb.
51.03.9	Other	25%	20%	651.639	Wholly of synthetic fibres or otherwise mixed.	lb.
				651.739	Wholly of regenerated fibres or otherwise mixed.	lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02	35%	25%	653.51	Of synthetic fibres	sq.yd./lb.
				653.61	Of regenerated fibres	sq.yd./lb.

CHAPTER 52
METALLISED TEXTILES.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process.	20%	15%	651.91			lb.
52.02	Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like.	45%	35%	653.91			sq.yd./lb.

CHAPTER 53

WOOL AND OTHER ANIMAL HAIR

Note.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
53.01	Sheep's or lambs' wool, not carded or combed.	Free	Free	262.1	Greasy or fleece-washed	lb.	
				262.2	Other	lb.	
53.02	Other animal hair (fine or coarse), not carded or combed.	Free	Free	262.3	Fine hair	lb.	
				262.59	Coarse hair	lb.	
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted.	Free	Free	262.9		lb.	
53.04	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags).	Free	Free	262.6		lb.	
53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed.	10%	5%	262.7	Wool and other animal hair, carded or combed, other than wool tops.	lb.	
				262.8	Wool tops	lb.	
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale.	20%	15%	651.21		lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
53.07	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale.	20%	15%	651.22			lb.
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	20%	15%	651.23			lb.
53.09	Yarn of horsehair or of other coarse animal hair, not put up for retail sale.	20%	15%	651.24			lb.
53.10	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale.	20%	15%	651.25			lb.
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair	30%	20%	653.21			sq.yd./lb.
53.12	Woven fabrics of coarse animal hair other than horse hair.	45%	35%	653.92			sq.yd./lb.
53.13	Woven fabrics of horsehair	45%	35%	653.93			sq.yd./lb.

CHAPTER 54
FLAX AND RAMIE

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
54.01	Flax, raw or processed but not spun; flax tow and waste (including pulled or garnetted rags).	Free	Free	265.1		lb.
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags).	Free	Free	265.3		lb.
54.03	Flax or ramie yarn, not put up for retail sale.	20%	15%	651.51		lb.
54.04	Flax or ramie yarn, put up for retail sale.	25%	20%	651.52		lb.
54.05	Woven fabrics of flax or of ramie.	45%	35%	653.31		sq.yd./lb.

CHAPTER 55
COTTON

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
55.01	Cotton, not carded or combed.	10%	5%	263.1			lb.
55.02	Cotton linters.	10%	5%	263.2			lb.
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed.	Free	Free	263.3			lb.
55.04	Cotton, carded or combed.	10%	5%	263.4			lb.
55.05	Cotton yarn, not put up for retail sale	20%	15%	651.3		Unbleached, not mercerized	lb.
				651.41		Other	lb.
55.06	Cotton yarn, put up for retail sale	25%	20%	651.42			lb.
55.07	Cotton gauze	45%	35%	652.11		Unbleached, not mercerized	sq.yd./lb.
				652.21		Other	sq.yd./lb.
55.08	Terry towelling and similar terry fabrics, of cotton	45%	35%	652.12		Unbleached, not mercerized	sq.yd./lb.
				652.22		Other	sq.yd./lb.
55.09	Other woven fabrics of cotton.	45%	35%	652.13		Unbleached, not mercerized.	sq.yd./lb.
				652.29		Other	sq.yd./lb.

CHAPTER 56
MAN-MADE FIBRES (DISCONTINUOUS)

Note.

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

- (a) Length of tow exceeding 2m;
- (b) Twist less than 5 turns per metre;
- (c) Weight per filament less than 6.6 mg/m (60 denier);
- (d) In the case of filaments described in Note 1 (a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100% of its length;
- (e) Total weight of tow more than 2 g/m (18,000 denier).

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning.	15%	5%	266.21 266.31	Synthetic fibres Regenerated fibres	lb. lb.	
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous).	10%	5%	266.22 266.32	Of synthetic fibres Of regenerated fibres	lb. lb.	
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.	Free	Free	266.4		lb.	
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning.	10%	5%	266.23 266.33	Synthetic fibres Regenerated fibres	lb. lb.	
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale.	20%	15%	651.64 651.74	Of synthetic fibres Of regenerated fibres	lb. lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
56.06	Yarn of man-made fibres (discontinuous or waste), put up for retail sale.	20%	15%	651.65	Of synthetic fibres	lb.
					651.75	Of regenerated fibres
56.07	Woven fabrics of man-made fibres (discontinuous or waste).					
56.07.1	Mixed with silk or wool.	30%	20%	653.521	Mixtures of synthetic fibres with silk or wool	lb.
					653.621	Mixtures of regenerated fibres with silk or wool
56.07.9	Other	35%	25%	653.529	Wholly of synthetic fibres, or otherwise mixed	lb.
					653.629	Wholly of regenerated fibres, or otherwise mixed

CHAPTER 57
OTHER VEGETABLE TEXTILE MATERIALS; PAPER YARN AND WOVEN FABRICS OF PAPER YARN.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
57.01	True hemp ("Cannabis sativa"), raw or processed but not spun; tow and waste of true hemp (including pulled or garnetted rags or ropes).	Free	Free	265.2			lb.
57.02	Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun; tow and waste of manila hemp (including pulled or garnetted rags or ropes).	10%	5%	265.5			lb.
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun; tow and waste thereof (including pulled or garnetted rags or ropes).	Free	Free	264.0			lb.
57.04	Other vegetable textile fibres, raw or processed but not spun; waste of such fibres (including pulled or garnetted rags or ropes).						
57.04.1	Sisal and other fibres of the agave family.	Free	Free	265.4			lb.
57.04.9	Other	10%	5%	265.81		Cocnut fibre.	lb.
				265.89		Other	lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
57.05	Yarn of true hemp.	10%	5%	651.53			lb.
57.06	Yarn of jute or of other textile best fibres of heading No. 57.03.	10%	5%	651.92			lb.
57.07	Yarn of other vegetable textile fibres.	10%	5%	651.93			lb.
57.08	Paper yarn.	10%	5%	651.94			lb.
57.09	Woven fabrics of true hemp.	30%	20%	653.32			sq.yd./lb.
57.10	Woven fabrics of jute or of other textile best fibres of heading No. 57.03.	20%	15%	653.4			sq.yd./lb.
57.11	Woven fabrics of other vegetable textile fibres.	20%	15%	653.94			sq.yd./lb.
57.12	Woven fabrics of paper yarn.	20%	15%	653.95			sq.yd./lb.

CHAPTER 58

CARPETS, MATS, MATTING AND TAPESTRIES; PILE AND CHENILLE FABRICS;
NARROW FABRICS; TRIMMINGS; TULLE AND OTHER NET FABRICS; LACE; EMBROIDERY.

Notes.

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

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
58.01	Carpets, carpeting and rugs, knotted (made up or not).	45%	35%	657.5		sq.yd./lb.	
58.02	Other carpets, carpeting, rugs, mats and matting, and "Kelim", "Schumacks" and "Karamanie" rugs and the like (made up or not).						
58.02.1	Containing vegetable materials.	40%	25%	657.61	Coconut mats and matting	sq.yd./lb.	
				657.62	Other	sq.yd./lb.	
58.02.9	Other	45%	35%	657.63	Of wool or of fine animal hair.	sq.yd./lb.	
				657.69	Other	sq.yd./lb.	
58.03	Tapestries, hand-made, of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand.						
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).	45%	35%	657.7		sq.yd./lb.	
					Of cotton	sq.yd./lb.	
				653.13	Of silk	sq.yd./lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
58.04 (cont'd)				653.22	Of wool or of fine animal hair.		sq.yd./lb.
				653.53	Of synthetic fibres.		sq.yd./lb.
				653.63	Of regenerated fibres.		sq.yd./lb.
				653.96	Other		sq.yd./lb.
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.	30%	20%	654.01			yd./lb.
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size.	30%	20%	654.02			lb.
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like.	30%	20%	654.03			yd./lb.
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain.	30%	20%	654.04			sq.yd./lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
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.	30%	20%	654.05			yd./lb.
58.10	Embroidery, in the piece, in strips or in motifs.	30%	20%	654.06			yd./lb.

CHAPTER 59

WADDING AND FELT; TWINE, CORDAGE, ROPES AND CABLES; SPECIAL FABRICS;
 IMPREGNATED AND COATED FABRICS; TEXTILE ARTICLES OF A KIND SUITABLE

FOR INDUSTRIAL USE.

Notes.

1. - For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.

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

It does not, however, cover :

- (a) Fabrics in which the impregnation, coating or covering cannot be seen with the naked eye (usually Chapters 50 to 58 and 60); for the purpose of this provision, no account should be taken of any resulting change of colour;
- (b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter of 7 mm, at a temperature between 15° and 30° C (usually Chapter 39); or
- (c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).

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

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

- (c) Fabrics covered with flock, dust, powdered cork or the like and bearing designs resulting from these treatments; or
- (d) Fabrics finished with normal dressings having a basis of amyloceous or similar substances.
3. - In heading No. 59.11 the expression "rubberised textile fabrics" means :
- (a) Textile fabrics impregnated, coated, covered or laminated with rubber :
- (i) Weighing not more than $1,500 \text{ g/m}^2$; or
- (ii) Weighing more than $1,500 \text{ g/m}^2$ and containing more than 50% by weight of textile material;
- (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre; and
- (c) Plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.
4. - Heading No. 59.16 is to be taken not to apply to :
- (a) Transmission, conveyor or elevator belting of a thickness of less than 3 mm; or
- (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).
5. - Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI :
- (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only :
- (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant;

- (ii) Bolting cloth;
- (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair;
- (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp end/or weft, or flat woven with multiple warp end/or weft;
- (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant;
- (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery;
- (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials;
- (b) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
59.01	Wadding and articles of wadding; textile flock and dust and mill nepps.						
59.01.1	Articles of wadding.	30%	20%	655.811	Sanitary napkins (pads).	lb.	
59.01.9	Other	10%	5%	655.812	Other	lb.	
59.02	Felt and articles of felt, whether or not impregnated or coated.	30%	20%	655.819		lb.	
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated.						
59.03.1	Articles.	30%	20%	655.411		lb.	
59.03.9	Other	20%	10%	655.419		sq.yd./lb.	
59.04	Twine, cordage, ropes and cables, plaited or not.	20%	10%		Twine and cordage		
				655.611	Of cotton	lb.	
				655.612	Of hemp	lb.	
				655.613	Of jute	lb.	
				655.614	Of nylon	lb.	
				655.615	Other	lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
59.04 (cont'd)				655.616 655.617 655.618 655.619		Ropes and cables. Of hemp Of jute Of nylon Other	lb. lb. lb. lb.
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twines, cordage or rope.	25%	15%	655.621 655.629		Fishing-nets. Other	lb. lb.
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics.	25%	15%	655.63			lb.
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 canvases; buckram and similar fabrics for hat foundations and similar uses.	20%	15%	655.42			lb.
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials.	20%	10%	655.43			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil.	20%	10%	655.44			lb.
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.	25%	15%	657.42			sq.yd./lb.
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods.	20%	10%	655.45			lb.
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like.	20%	10%	655.46			lb.
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads.	30%	20%	655.5			lb.
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.	15%	10%	655.62			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials.	15%	10%	655.91		lb.
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material.	Free	Free	655.92		lb.
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant.	Free	Free	655.83		lb.

CHAPTER 60
KNITTED AND CROCHETED GOODS

Notes.

1. - This Chapter does not cover :
 - (a) Crochet lace of heading No. 58.09;
 - (b) Knitted or crocheted goods falling within Chapter 59;
 - (c) Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters or the like (heading No. 61.09);
 - (d) Old clothing or other articles falling within heading No. 63.01; or
 - (e) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
2. - Headings Nos. 60.02 to 60.06 are to be taken to apply to knitted or crocheted articles and to parts thereof:
 - (a) Knitted or crocheted directly to shape, whether imported as separate items or in the form of a number of items in the length;
 - (b) Made up, by sewing or otherwise.
3. - For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.
4. - The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.
5. - For the purposes of this Chapter:
 - (a) "Elastic" means consisting of textile materials combined with rubber threads; and
 - (b) "Rubberised" means impregnated, coated, covered or laminated with rubber, or made with textile thread impregnated, coated or covered with rubber.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
60.01	Knitted or crocheted fabric, not elastic nor rubberised.	45%	35%	653.7			sq.yd./lb.
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised.	45%	35%	841.41			doz.prs.
60.03	Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised.	20%	15%		Stockings (including panty-hose).		
				841.421	Of cotton.		doz.prs.
				841.422	Of nylon		doz.prs.
				841.423	Other		doz.prs.
					Other		
				841.424	Of cotton.		doz.prs.
				841.425	Of nylon		doz.prs.
				841.429	Other		doz.prs.
60.04	Under garments, knitted or crocheted, not elastic nor rubberised.	45%	35%	841.431	Shirts		doz.
					Pyjamas and other nightwear.		
				841.432	For men and boys.		doz.
				841.433	For women, girls and infants.		doz.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
60.04 (cont'd)				841.434	Under vests and sports vests.	doz.	
				841.435	Other underwear	doz.	
				841.436	For men and boys. For women, girls and infants.	doz.	
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised.	45%	35%		Outer garments	doz.	
				841.441	Dresses	doz.	
				841.442	Bathing suits and trunks.	doz.	
				841.443	Pullovers, sweaters, jerseys and the like.	doz.	
				841.444	Other	doz.	
841.445	Minor articles of apparel.	doz.					
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings).	30%	20%	841.449	Other articles	lb.	
				841.45		lb.	

CHAPTER 61
ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF TEXTILE FABRIC,
OTHER THAN KNITTED OR CROCHETED GOODS

Notes.

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

5. - The headings of this Chapter are to be taken to apply to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Prof.	Number	Description	Unit
61.01	Men's and boys' outer garments.	45%	35%	841.111	Suits, complete	doz.
				841.112	Jackets	doz.
				841.113	Trousers and shorts	doz.
				841.114	Bathing suits and trunks	doz.
				841.119	Other	doz.
61.02	Women's, girls' and infants' outer garments.	45%	35%	841.121	Dresses	doz.
				841.122	Blouses	doz.
				841.123	Trousers and shorts	doz.
				841.124	Bathing costumes	doz.
				841.129	Other	doz.
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs.	45%	35%	841.131	Shirts	doz.
				841.132	Pyjamas and other nightwear	doz.
				841.133	Under vests and sports vests	doz.
				841.134	Drawers (underwear)	doz.
				841.139	Other	doz.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
61.04	Women's, girls' and infants' under garments.	45%	35%	841.141	Shirts	doz.	
				841.142	Pyjamas and other nightwear	doz.	
				841.143	Under vests	doz.	
				841.144	Drawers (underwear)	doz.	
				841.149	Other	doz.	
61.05	Handkerchiefs.	45%	35%	841.21		doz.	
61.06	Shawls, scarves, mufflers, mantillas, veils and the like.	45%	35%	841.22		doz.	
61.07	Ties, bow ties and cravats.	45%	35%	841.23		doz.	
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments.						
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic.	45%	35%	841.24		doz.	
				841.251	Brassières	doz.	
				841.252	Corsets and girdles	doz.	
				841.259	Other	doz.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit	
		Gen.	Prof.		Description			
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods.	45%	35%	841.261			doz. prs.	
61.10.1	Gloves, mittens and mitts.				Stockings		doz. prs.	
61.10.9	Other	30%	20%	841.262	Of cotton		doz. prs.	
					841.263	Of nylon		doz. prs.
					841.264	Of other materials		doz. prs.
						Other		
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets).	45%	35%	841.265	Of cotton		doz. prs.	
				841.266	Of nylon		doz. prs.	
				841.269	Of other materials		doz. prs.	
				841.29			lb.	

CHAPTER 62
OTHER MADE UP TEXTILE ARTICLES

Notes.

1. — The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibres or similar bonded yarn fabrics) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.
2. — The headings of this Chapter do not cover :
 - (a) Goods falling within Chapter 58, 59 or 61; or
 - (b) Old clothing or other articles falling within heading No. 63.01.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit			
		Gen.	Pref.		Description					
62.01	Travelling rugs and blankets.	45%	35%	656.61	Of wool or of fine animal hair	lb.				
								656.62	Of cotton	lb.
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles.	45%	35%	656.911	Bed linen	lb.				
								656.912	Table linen, toilet linen and kitchen linen	lb.
62.03	Sacks and bags, of a kind used for the packing of goods.	25%	15%	656.11	Of jute	doz./cwt.				
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods.	25%	15%	656.19	Other	doz./cwt.				
								656.2		lb.
62.05	Other made up textile articles (including dress patterns).	45%	35%	656.92		lb.				

CHAPTER 63
OLD CLOTHING AND OTHER TEXTILE ARTICLES: RAGS.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
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.	30%	20%	267.01		lb.
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables.	30%	20%	267.02		lb.

SECTION XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUNSHADES, WHIPS,
RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS
AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS;
ARTICLES OF HUMAN HAIR; FANS

CHAPTER 64

FOOTWEAR; GAITERS AND THE LIKE; PARTS OF SUCH ARTICLES.

Notes.

1. - This Chapter does not cover :
 - (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre or similar bonded yarn fabrics) (heading No. 62.05);
 - (b) Old footwear falling within heading No. 63.01;
 - (c) Articles of asbestos (heading No. 68.13);
 - (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19); or
 - (e) Toys and skating boots with skates attached (Chapter 97).
2. - For the purposes of headings Nos. 64.05 and 64.06, the expression "parts" is to be taken not to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.
3. - For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material.	25%	15%	851.011	Footwear with outer soles of rubber	pairs	
				851.019	Other	pairs	
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.	25%	15%	851.021	Slippers and house footwear Other footwear:	pairs	
				851.022	With outer soles of rubber or artificial plastic material and uppers of textile fabric	pairs	
64.03	Footwear with outer soles of wood or cork.	25%	15%	851.023	With outer soles and uppers of leather or composition leather	pairs	
				851.029	Other	pairs	
64.04	Footwear with outer soles of other materials.	25%	15%	851.03		pairs	
		25%	15%	851.04		pairs	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
64.05	Parts of footwear (including uppers, in-soles and screw-on heels) of any material except metal.	15%	10%	612.3			lb.
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof.	25%	15%	851.05			lb.

CHAPTER 65
HEADGEAR AND PARTS THEREOF.

Notes.

1. — This Chapter does not cover :

- (a) Old headgear falling within heading No. 63.01;
- (b) Hair nets of human hair (heading No. 67.04);
- (c) Asbestos headgear (heading No. 68.13); or
- (d) Dolls' hats or other toy hats, or carnival articles of Chapter 97.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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.	20%	10%	655.71			doz.
65.02	Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims.	20%	10%	655.72			doz.
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.	45%	35%	841.51			doz.
65.04	Hats and other headgear, plaited or made from plaited or other strips of any material, whether or not lined or trimmed.	45%	35%	841.52			doz.
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.	45%	35%	841.53			doz.
65.06	Other headgear, whether or not lined or trimmed.	45%	35%	841.59			doz.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
65.07	Head-bands, linings, covers, hat foundations, hat frames (including spring frames for opera hats), peaks and chinstraps, for headgear.	15%	10%	841.54			doz.

CHAPTER 66

UMBRELLAS, SUNSHADES, WALKING-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF.

Notes.

1. — This Chapter does not cover :
 - (a) Measure walking-sticks or the like (heading No. 90.16);
 - (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93); or
 - (c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).
2. — Heading No. 66.03 is to be taken not to apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas).	25%	20%	899.41			lb.
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding-crops and the like.	25%	20%	899.42			lb.
66.03	Parts, fittings, trimmings and accessories of articles falling within Heading No. 66.01 or 66.02.	15%	10%	899.43			lb.

CHAPTER 67
PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR OF DOWN;
ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR; FANS.

Notes.

1. — This Chapter does not cover :
 - (a) Straining cloth of human hair (heading No. 59.17);
 - (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI);
 - (c) Footwear (Chapter 64);
 - (d) Headgear (Chapter 65);
 - (e) Feather dusters (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06); or
 - (f) Toys, sports requisites or carnival articles (Chapter 97).

2. — Heading No. 67.01 is to be taken not to apply to :
 - (a) Goods (for example, bedding) in which feathers or down constitute only filling or padding;
 - (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding;
 - (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02; or
 - (c) Fans (heading No. 67.05).

3. — Heading No. 67.02 is to be taken not to apply to :
 - (a) Articles of glass (Chapter 70);
 - (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, gluing or similar methods.

Tariff Heading Number	Statistical Classification	Rate of Duty		Number	Description	Unit
		Gen.	Prof.			
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof, (other than goods falling within Heading No. 05.07 and worked quills and scapes).	45%	35%	899.92		lb.
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	45%	35%	899.93		lb.
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like.	45%	35%	899.94		lb.
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets).	45%	35%	899.95		lb.
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles therefor and parts of such frames and handles, of any material.	45%	35%	899.96		lb.

SECTION XIII

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

CHAPTER 68

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA
AND OF SIMILAR MATERIALS

Notes.

1. - This Chapter does not cover :
- (a) Goods falling within Chapter 25;
 - (b) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper);
 - (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric);
 - (d) Articles falling within Chapter 71;
 - (e) Tools or parts of tools, falling within Chapter 82;
 - (f) Lithographic stones of heading No. 84.34;
 - (g) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
 - (h) Bent burrs (heading No. 90.17);
 - (ij) Goods falling within Chapter 91 (for example, clocks and clock cases);
 - (k) Articles falling within heading No. 95.07;
 - (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
 - (m) Goods falling within heading No. 99.01 (for example, buttons), No.99.05 (for example,

slate pencils) or No. 98.06 (for example, drawing slates); or

(n) Works of art, collectors' pieces or antiques (Chapter 99).

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
68.01	Road and paving setts, curbs and flag-stones, of natural stone (except slate).	22%	15%	661.31			cwt.
68.02	Worked monumental or building stone, and articles thereof (including mosaic cubes) other than goods falling within Heading No. 68.01 or within Chapter 69.	22%	15%	661.32			cwt.
68.03	Worked slates and articles of slate, including articles of agglomerated slate.	22%	15%	661.33			cwt.
68.04	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, trueing and cutting wheels, hoods, 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.	15%	10%	663.11			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
68.05	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery.	10%	5%	663.12			lb.
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.	22%	15%	663.2			lb.
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in Heading No. 68.12 or 68.13 or in Chapter 69.	22%	15%	663.5			lb.
68.08	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch).	22%	15%	661.81			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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.	30%	20%	661.82			cwt.
68.10	Articles of plastering material.	30%	20%	663.61			lb.
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not.	45%	35%	663.62			cwt.
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like.	22%	15%	661.83			cwt.
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures.	22%	15%	663.81			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
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.	22%	15%	663.82			lb.
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, mica-ite and mica-foilium).	22%	15%	663.4			lb.
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included.	22%	15%	663.63			lb.

CHAPTER 69
CERAMIC PRODUCTS.

Notes.

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

2. - This Chapter does not cover :

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
69.01	<u>I - HEAT-INSULATING AND REFRACTORY GOODS</u> Heat-insulating bricks, blocks, tiles and other heat-insulating goods of siliceous fossil meals or of similar siliceous earths (for example, kieselsguhr, tripolite or diatomite).	Free	Free	662.31			cwt.
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01.	Free	Free	662.32			cwt.
69.03	Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupsels, tubes, pipes, sheaths and rods), other than goods falling within heading No. 69.01.	Free	Free	663.7			cwt.
69.04	<u>II - OTHER CERAMIC PRODUCTS</u> Building bricks (including flooring blocks, support or filler tiles and the like).	25%	15%	662.41			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments.	25%	15%	662.42			cwt.
69.06	Piping, conduits and guttering (including angles, bonds and similar fittings).	25%	15%	662.43			cwt.
69.07	Unglazed setts, flags and paving, hearth and wall tiles.	25%	15%	662.441 662.449	Tiles Other		No. cwt.
69.08	Glazed setts, flags and paving, hearth and wall tiles.	25%	15%	662.451 662.459	Tiles Other		No. cwt.
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.	15%	10%	663.91			lb.
		25%	18%	812.2			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and perian).	25%	18%	666.4			lb.
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery.	25%	18%	666.5			lb.
69.13	Statuettes and other ornaments, and articles of personal adornment; articles of furniture.	30%	20%	666.6			lb.
69.14	Other articles.	25%	18%	663.92			lb.

CHAPTER 70
GLASS AND GLASSWARE

Notes.

1. - This Chapter does not cover:
 - (a) Ceramic enamels (heading No. 32.06);
 - (b) Goods falling within Chapter 71 (for example, imitation jewellery);
 - (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26;
 - (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90;
 - (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97); or
 - (f) Buttons, fitted vacuum flasks, scent or similar sprays or other articles falling within Chapter 96.
2. - The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.
3. - For the purposes of heading No. 70.20, the expression "wool" means :
 - (a) Mineral wools with a silica (SiO_2) content not less than 60% by weight;
 - (b) Mineral wools with a silica (SiO_2) content less than 60% but with an 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 the above specifications fall in heading No. 68.07.

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4. - For the purposes of the Tariff, the expression "glass" is to be taken to extend to fused quartz and fused silica.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Description	
		Gen.	Pref.		Description	Unit
70.01	Waste glass (cullet); glass in the mass (excluding optical glass).	Free	Free	664.11		lb.
70.02	Glass of the variety known as "enamel" glass, in the mass, rods and tubes.	Free	Free	664.12		lb.
70.03	Glass in balls, rods and tubes, unworked (not being optical glass).	Free	Free	654.13		lb.
70.04	Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles.	25%	15%	664.5		sq.ft./lb.
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles.	25%	15%	664.3		sq.ft./lb.
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.	25%	15%	664.4		sq.ft./lb.
		25%	15%	664.91		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
70.08	Safety glass consisting of toughened or laminated glass, shaped or not.	25%	15%	664.7			lb.
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed.						
70.09.1	Rear-view mirrors.	35%	25%	664.81			lb.
70.09.2	Other.	25%	18%	664.89			lb.
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.	30%	20%	665.111	Beer, wine, spirit and similar bottles.		cbz.
70.11.	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like.			665.119	Other		lb.
70.12	Glass inners for vacuum flasks or for other vacuum vessels.	Free	Free	664.92			lb.
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.	30%	20%	665.12			lb.
		25%	18%	665.2			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass.					
70.14.1	For road motor vehicles.	35%	25%	812.411		lb.
70.14.9	Other	25%	18%	812.419		lb.
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.	25%	18%	664.93		lb.
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.	25%	15%	664.6		lb.
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules.	Free	Free	665.81		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Prof.	Number	Description	
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses.	Free	Free	664.2		lb.
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 therefrom; glass cubes and small glass plates, whether or not on a backing, for moenice and similar decorative purposes; artificial eyes of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini).	45%	35%	665.82		lb.
70.20	Glass fibre (including wool), yarns, fabrics, and articles made therefrom.	Free	Free	664.941	Glass fibre (including wool).	lb.
70.20.1	Glass fibre (including wool); yarn of glass fibre for industrial use.			651.81	Yarn of glass fibre for industrial use.	lb.
70.20.2	Other yarn of glass fibre.	20%	15%	651.82		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description	Description	
70.20 (cont'd)							
70.20.9	Other	45%	35%	653.8	Fabrics		sq.yd./lb.
				664.949	Other		lb.
70.21	Other articles of glass.	25%	16%	665.89			lb.

SECTION XIV
 PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS,
 ROLLED PRECIOUS METALS,
 AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN
 CHAPTER 71
 PEARLS, PRECIOUS AND SEMI-PRECIOUS STONES, PRECIOUS METALS,
 ROLLED PRECIOUS METALS, AND ARTICLES THEREOF; IMITATION JEWELLERY.

Notes.

1. — Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :
 - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed),
or
 - (b) Of precious metal or of rolled precious metal,
are to be classified within this Chapter and not within any other Chapter.
2. — (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
 (b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
3. — This Chapter does not cover :
 - (a) Amalgams of precious metal, and colloidal precious metal (Chapter 28);
 - (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30;

- (c) Goods falling in Chapter 32 (for example, lustrres);
 - (d) Handbags and other articles falling within heading No. 42.02 or 42.03;
 - (e) Goods of heading No. 43.03 or 43.04;
 - (f) Goods falling within Section XI (textiles and textile articles);
 - (g) Footwear (Chapter 64) and headgear (Chapter 65);
 - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66;
 - (ij) Fans and hand screens of heading No. 67.05;
 - (k) Coin (Chapter 72 or 99);
 - (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic); goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed);
 - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments);
 - (n) Arms or parts thereof (Chapter 93);
 - (o) Articles covered by Note 2 to Chapter 97;
 - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12; or
 - (q) Original sculptures and statuary (heading No. 99.03), collectors' pieces (heading No. 99.05) and antiques of an age exceeding one hundred years (heading No. 99.06), other than pearls or precious or semi-precious stones.
4. - (a) The expression "pearls" is to be taken to include cultured pearls.
- (b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.
- (c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.

5. - For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :
- (a) An alloy containing 2 % or more, by weight, of platinum is to be treated only as an alloy of platinum.
 - (b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated only as an alloy of gold.
 - (c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.
- For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.
6. - Except where the context otherwise requires, any reference in these Notes or elsewhere in the Tariff to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.
7. - The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.
8. - For the purposes of heading No. 71.12, the expression "articles of jewellery" means :
- (a) Any small objects of personal adornment (gem-set or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia); and
 - (b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).
9. - For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

10. - For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or reconstructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed:
- (a) Wholly or partly of base metal, whether or not plated with precious metal; or
 - (b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.
11. - Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
	I. — 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).	45%	35%	667.1			Carats
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).						
71.02.1	Industrial diamonds	10%	5%	275.1			lb.
71.02.9	Other	45%	35%	667.2		Diamonds other than industrial diamonds.	Carats.
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).			667.3		Other	Carats
71.04	Dust and powder of natural or synthetic precious or semi-precious stones.	45%	35%	667.4			Carats
		10%	5%	275.21			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
	<u>II. - PRECIOUS METALS AND ROLLED PRECIOUS METALS, UNWROUGHT, UNWORKED OR SEMI-MANUFACTURED</u>						
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured.	10%	5%	681.11			oz. troy
71.06	Rolled silver, unwrought or semi-manufactured.	10%	5%	681.12			oz. troy
71.07	Gold, including platinum-plated gold, unwrought or semi-manufactured.						
71.07.1	Gold bullion imported by Central Banks and Monetary Authorities.	Free	Free	991.1			oz. troy
71.07.9	Other	15%	10%	991.3			oz. troy
71.08	Rolled gold on base metal or silver, unwrought or semi-manufactured.	15%	10%	991.4			oz. troy
71.09	Platinum and other metals of the platinum group, unwrought or semi-manufactured.	10%	5%	681.21			oz. troy
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unwrought or semi-manufactured.	10%	5%	681.22			oz. troy

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemeles, and other waste and scrap, of precious metal.	10%	5%	285.02	Of silver, or of platinum or of other metals of the platinum group.	oz.troy	
	III. - <u>JEWELLERY, GOLDSMITHS' AND SILVERSMITHS' WARES AND OTHER ARTICLES</u>			991.5	Of gold	oz.troy	
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal.	60%	50%	897.111	Of gold	oz.troy	
				897.112	Of silver	oz.troy	
				897.119	Other	oz.troy	
71.13	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12.	60%	50%	897.12		lb.	
71.14	Other articles of precious metal or rolled precious metal.	60%	50%	897.13		lb.	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	60%	50%	897.14		lb.	
71.16	Imitation jewellery.	60%	50%	897.2		lb.	

CHAPTER 72

CCIN.

Note.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
72.01	Coin	Free	Free	961.0	Coin not being legal tender (other than gold coin).	oz. troy.
				991.6	Gold coin.	oz. troy.
				992.1	Other.	cwt.

SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

Notes.

I. - This Section does not cover :

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13;
- (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07);
- (c) Headgear or parts thereof falling within heading No. 65.06 or 65.07;
- (d) Umbrella frames and other goods of heading No. 66.03;
- (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery);
- (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods);
- (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft);
- (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs;
- (ij) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition);
- (k) Articles falling within Chapter 94 (furniture and mattress supports);
- (l) Hand sieves (heading No. 96.06);
- (n) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
or
- (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

2. - Throughout the Tariff, the expression "parts of general use" means :
- (a) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals;
 - (b) Springs and leaves for springs, of base metal, other than clock and watch springs (heading No. 91.11); and
 - (c) Goods described in headings Nos/ 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.
- In Chapters 73 to 82 (but not in heading No. 73.29 or 74.13) references to parts of goods do not include references to parts of general use as defined above.
- Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.
3. - Classification of alloys (other than ferro-alloys and master alloys as defined in Chapters 73 and 74) :
- (a) An alloy of base metals containing more than 10%, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
 - (b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
 - (c) An alloy composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
 - (d) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).
4. - Unless the context otherwise requires, any reference in this Tariff to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

5. - Classification of Composite Articles:

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight. For this purpose :

- (a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal,
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified, and
- (c) A cunnet of heading No. 81.04 is regarded as a single base metal.

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

CHAPTER 73
IRON AND STEEL AND ARTICLES THEREOF.

Notes.

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

(a) Pig iron and cast iron (heading No. 73.01) :

A ferrous product containing, by weight, 1.9% or more of carbon, and which may contain one or more of the following elements within the weight limits specified :

less than 15% phosphorus,

not more than 8% silicon,

not more than 6% manganese,

not more than 30% chromium,

not more than 40% tungsten, and

an aggregate of not more than 10% of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as "non-distorting tool steels", containing, by weight, 1.9% or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

(b) Spiegeleisen (heading No. 73.01):

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

(c) ferro-alloys (heading No. 73.02):

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

more than 8% of silicon, or

more than 30% of manganese, or
 more than 30% of chromium, or
 more than 40% of tungsten, or
 a total of more than 10% of other alloy elements (aluminium, titanium, vanadium, copper, molybdenum, niobium or other elements, subject to a maximum content of 10% in the case of copper),
 and which contain, by weight, not less than 4% in the case of ferro-alloys containing silicon, not less than 8% in the case of ferro-alloys containing manganese but no silicon or not less than 10% in other cases, of the element iron.

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

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

more than 2% of manganese and silicon, taken together, or

2.00% or more of manganese, or

2.00% or more of silicon, or

0.50% or more of nickel, or

0.50% or more of chromium, or

0.10% or more of molybdenum, or

0.10% or more of vanadium, or

0.30% or more of tungsten, or

0.30% or more of cobalt, or

0.30% or more of aluminium, or

0.40% or more of copper, or

0.10% or more of lead, or

0.12% or more of phosphorus, or

0.10% or more of sulphur, or

0.20% or more of phosphorus and sulphur, taken together, or

0.10% or more of other elements, taken separately.

- (o) High carbon steel (heading No. 73.15) :
Steel containing, by weight, not less 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 these elements taken together.
- (f) Puddled bars and pilings (heading No. 73.06) :
Products for rolling, forging or re-melting obtained either :
(i) By shingling balls of puddled iron to remove the slag arising during puddling, or
(ii) By roughly welding together by means of hot-rolling, pockets of scrap iron or steel or puddled iron.
- (g) Ingot (heading No. 73.06) :
Products for rolling or forging obtained by casting into moulds.
- (h) Blooms and billets (heading No. 73.07) :
Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 mm² and of such dimensions that the thickness exceeds one quarter of the width.
- (ij) Slabs and sheet bars (including timplote bars) (heading No. 73.07) :
Semi-finished products of rectangular section, of a thickness not less than 6 mm, of a width not less than 150 mm and of such dimensions that the thickness does not exceed one quarter of the width.
- (k) Coils for re-rolling (heading No. 73.08) :
Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 mm thick, of a width exceeding 500 mm and of a weight of not less than 500 kg per piece.
- (l) Universal plates (heading No. 73.09) :
Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5 mm but not exceeding 100 mm, and of a width exceeding 150 mm but not exceeding 1,200 mm.
- (m) Hoop and strip (heading No. 73.12) :
Rolled products with sheared or unsheared edges, of rectangular section, of a

thickness not exceeding 6 mm, of a width not exceeding 500 mm and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

(n) Sheets and plates (heading No. 73.13) :

Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500 mm.

Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(o) Wire (heading No. 73.14) :

Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 mm. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.

(p) Bars and rods (including wire rod) (heading No. 73.10) :

Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

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

(q) Hollow mining drill steel (heading No. 73.10) :

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 mm but does not exceed 50 mm, and of which the greatest internal dimension does not exceed one third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.

(r) Angles, shapes and sections (heading No. 73.11):

Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

2. - Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).
3. - Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.
4. - Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.
5. - The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10,5 mm.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms.	Free	Free	671.1	Spiegeleisen	ton	
				671.2	Other	ton	
73.02	Ferro-alloys.	Free	Free	671.4	Ferro-manganese	ton	
				671.5	Other	ton	
73.03	Waste and scrap metal of iron or steel.	Free	Free	282.0		ton	
73.04	Shot and angular grit, of iron or steel, whether or not graded; wire pellets of iron or steel.	Free	Free	671.31		ton	
73.05	Iron or steel powders; sponge iron or steel.	Free	Free	671.32	Iron or steel powders	ton	
				671.33	Sponge iron or steel	ton	
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel.	Free	Free	672.1	Puddled bars and pilings; blocks, lumps and similar forms	ton	
				672.31	Ingots	ton	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
73.07	Blooms, billets, slabs and sheet bars (including tinsplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel.	Free	Free	672.51		ton	
73.08	Iron or steel coils for re-rolling.	Free	Free	672.71		ton	
73.09	Universal plates of iron or steel.	10%	5%	674.14		ton	
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.	10%	5%	673.11 673.21	Wire rod Other	ton ton	
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.	10%	5%	673.41 673.51	Angles, shapes and sections, 80 mm or more; sheet piling Other	ton ton	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled.	10%	5%	675.01			ton
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled.	10%	5%	674.11	Of a thickness more than 4.75 mm, other than tinned plates and sheets		ton
				674.21	Of a thickness not less than 3 mm and not more than 4.75 mm, other than tinned plates and sheets		ton
				674.31	Of a thickness less than 3 mm, not plated, coated or clad		ton
				674.7	Tinned plates and sheets		ton
				674.81	Of a thickness less than 3 mm, plated, coated or clad (other than tinned plates and sheets)		ton
73.14	Iron or steel wire, whether or not coated, but not insulated.	10%	5%	677.01			ton

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
73.15	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06 to 73.14.	Free	Free	672.34	Ingots	ton	
				672.54			Blooms, billets, slabs, sheet bars and roughly forged pieces
				672.74			Coils for re-rolling
				673.14			Wire rod
				673.24			Bars and rods (excluding wire rod) and hollow mining drill steel
				673.44			Angles, shapes and sections, 80 mm or more, and sheet piling
				673.54			Angles, shapes and sections, less than 80 mm
				674.15			Sheets and plates, more than 4.75 mm in thickness, and universal plates
				674.24			Sheets and plates, 3 mm or more but not more than 4.75 mm in thickness

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
73.15 (cont'd.)				674.34		Sheets and plates, less than 3 mm in thickness, not plated, coated or clad	ton
				674.84		Sheets and plates, less than 3 mm in thickness, plated, coated or clad	ton
				675.04		Hoop and strip	ton
				677.04		Wire	ton
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialised for joining or fixing rails.	10%	5%	676.1		Rails	ton
				676.2		Other	ton
73.17	Tubes and pipes, of cast iron.	10%	5%	678.1			ton
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits.	10%	5%	672.9		Blanks for tubes and pipes	ton
				678.2		"Seamless" tubes and pipes	ton
				678.3		Other	ton

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced.	Free	Free	678.4			ton
73.20	Tube and pipe fittings (for example, joints, elbows, unions and flanges), of iron or steel.	10%	5%	678.5			ton
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.	35%	25%	691.1			ton
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 three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	22%	15%	692.11			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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.	22%	15%	692.211 692.219	Cans Other	cwt. cwt.	
73.24	Containers, of iron or steel, for compressed or liquefied gas.	22%	15%	692.31		cwt.	
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables.	22%	15%	693.11		cwt.	
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.	22%	15%	693.2		cwt.	
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials, of iron or steel wire.	22%	15%	693.31 693.41		cwt. cwt.	
73.28	Expanded metal, of iron or steel.	22%	15%			cwt.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description	Unit	
73.29	Chain and parts thereof, of iron or steel:						
73.29.1	Transmission chain	7½%	5%	698.31			cwt.
73.29.9	Other	15%	10%	698.39			cwt.
73.30	Anchors and grapnels and parts thereof, of iron or steel.	15%	10%	698.4			cwt.
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.	15%	10%	694.111 694.119	Nails, tacks and staples Other		cwt. cwt.
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel.	15%	10%	694.21			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettes, of iron or steel.	22%	15%	698.51			lb.
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel.	22%	15%	698.52			lb.
73.35	Springs and leaves for springs, of iron or steel:						
73.35.1	For road motor vehicles	35%	25%	698.611			lb.
73.35.9	Other	22%	15%	698.619			lb.
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 parts thereof, of iron or steel.	45%	35%	697.11			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	7½%	5%	812.1			cwt.
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.	30%	20%	697.21	Domestic articles and parts thereof		lb.
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel.	30%	20%	812.3	Sanitary ware for indoor use and parts thereof		lb.
				697.91			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
73.40	Other articles of iron or steel.	30%	20%	679.1	Castings and forgings in the rough state:	cwt.
				679.2	Iron castings	cwt.
				679.3	Steel castings	
					Iron and steel forgings (including drop forgings)	
				698.91	Other	lb.

CHAPTER 74
COPPER AND ARTICLES THEREOF

Notes.

1. - For the purposes of heading No. 74.02, the expression "master alloys" means alloys (except copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus) containing with other alloy elements more than 10% by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

(Copper phosphide (phosphor copper) containing more than 8% by weight of phosphorus falls within Chapter 28 and not within this Chapter).

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

(a) Wire (heading No. 74.03) :

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 74.03) :

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products falling within other headings.

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

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0.15 mm but does not exceed one tenth of the width.

Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

3. - Heading No. 74.07 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap.	Free	Free	283.12	Copper matte	cwt.	
				284.02	Copper waste and scrap	cwt.	
				682.11	Unrefined copper	cwt.	
				682.12	Refined copper	cwt.	
74.02	Master alloys.	Free	Free	682.13		cwt.	
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire.	10%	5%	682.21		cwt.	
74.04	Wrought plates, sheets and strip, of copper.	10%	5%	682.22		cwt.	
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.	22%	15%	682.23		lb.	
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper.	22%	15%	682.24		lb.	
				682.25		cwt.	

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper.	10%	5%	682.26		cwt.
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	22%	15%	692.12		cwt.
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables.	22%	15%	693.12		cwt.
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire.	22%	15%	693.32		cwt.
74.12	Expanded metal, of copper.	22%	15%	693.42		cwt.
74.13	Chain and parts thereof, of copper:					
74.13.1	Transmission chain	7½%	5%	698.811		cwt.
74.13.9	Other	22%	15%	698.819		cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper.	15%	10%	694.12		cwt.
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper.	15%	10%	694.22		cwt.
74.16	Springs, of copper.	25%	15%	698.62		lb.
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper.	25%	15%	697.12		lb.
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.	25%	15%	697.22		lb.
74.19	Other articles of copper.	25%	15%	698.92		lb.

CHAPTER 75
NICKEL AND ARTICLES THEREOF.

Notes.

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

(a) Wire (heading No. 75.02) :

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 75.02) :

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

(c) Wrought plates, sheets and strip (heading No. 75.03) :

 Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one tenth of the width.

 Heading No. 75.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. - Heading No. 75.04 is to be taken to apply, inter alia, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap.	Free	Free	283.22	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy	cwt.	
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire.	10%	5%	284.03 683.1	Nickel waste and scrap Unwrought nickel	cwt. cwt.	
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes.	10%	5%	683.21		lb.	
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel.	10%	5%	683.22		lb.	
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis.	10%	5%	683.23		lb.	
75.06	Other articles of nickel.	22%	15%	683.24 698.93		lb. lb.	

CHAPTER 76

ALUMINIUM AND ARTICLES THEREOF

Notes.

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

(a) Wire (heading No. 76.02) :

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 76.02) :

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

(c) Wrought plates, sheets and strip (heading No. 76.03) :

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness exceeds 0.20 mm but does not exceed one tenth of the width.

Heading No. 76.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. - Heading No. 76.06 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
76.01	Unwrought aluminium; aluminium waste and scrap.	10%	5%	284.04 684.1	Aluminium waste and scrap Unwrought aluminium	cwt. cwt.	
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire.	10%	5%	684.21		cwt.	
76.03	Wrought plates, sheets and strip, of aluminium.	10%	5%	684.22		cwt.	
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.	10%	5%	684.23		cwt.	
76.05	Aluminium powders and flakes.	22%	15%	684.24		cwt.	
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium.	22%	15%	684.25		cwt.	
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium.	22%	15%	684.26		cwt.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
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.	45%	35%	691.2			cwt.
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	22%	15%	692.13			cwt.
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.	22%	15%	692.22			cwt.
76.11	Containers, of aluminium, for compressed or liquefied gas.	22%	15%	692.32			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables.	22%	15%	693.13			cwt.
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire.	22%	15%	693.33			cwt.
76.14	Expanded metal, of aluminium.	22%	15%	693.43			cwt.
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.	30%	20%	697.23			lb.
76.16	Other articles of aluminium.	30%	20%	698.94			lb.

CHAPTER 77
MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
77.01	Unwrought magnesium; magnesium waste (excluding shavings of uniform size) and scrap.	Free	Free	284,05 689,31	Magnesium waste and scrap Unwrought magnesium	lb. cwt.	
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium.	22%	15%	689,32		cwt.	
77.03	Other articles of magnesium.	22%	15%	698,95		cwt.	
77.04	Beryllium, unwrought or wrought, and articles of beryllium.	Free	Free	689,33		cwt.	

CHAPTER 78

LEAD AND ARTICLES THEREOF.

Notes.

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

(a) Wire (heading No. 78.02) :

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

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

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

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1,700 g/m².

Heading No. 78.03 is to be taken to apply, inter alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description	Unit	
78.01	Unwrought lead (including argentiferous lead); lead waste and scrap.	Free	Free	284.06	Lead waste and scrap	cwt.	
				685.1		Unwrought lead	cwt.
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire.	10%	5%	685.21		cwt.	
78.03	Wrought plates, sheets and strip, of lead.	10%	5%	685.22		cwt.	
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.	22%	15%	685.23		cwt.	
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead.	10%	5%	685.24		cwt.	
78.06	Other articles of lead.	20%	10%	698.96		cwt.	

CHAPTER 79

ZINC AND ARTICLES THEREOF.

Notes.

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

(a) Wire (heading No. 79.02) :

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 79.02) :

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

(c) Wrought plates, sheets and strip (heading No. 79.03) :

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one tenth of the width.

Heading No. 79.03 is to be taken to apply, inter alia, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. - Heading No. 79.04 is to be taken to apply, inter alia, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
79.01	Unwrought zinc; zinc waste and scrap.	Free	Free	284.07	Zinc waste and scrap	cwt.	
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire.	10%	5%	686.1	Unwrought zinc	cwt.	
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes.	22%	15%	284.08	Zinc dust (blue powder)	cwt.	
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc.	10%	5%	686.22	Other	cwt.	
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc.	22%	15%	691.3		cwt.	
79.06	Other articles of zinc.	25%	15%	698.97		cwt.	

CHAPTER 80
TIN AND ARTICLES THEREOF.

Notes.

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

(a) Wire (heading No. 80.02) :

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

(b) Wrought bars, rods, angles, shapes and sections (heading No. 80.02) :

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

(c) Wrought plates, sheets and strip (heading No. 80.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kg/m².

Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. — Heading No. 80.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
80.01	Unwrought tin; tin waste and scrap.	Free	Free	284.09	Tin waste and scrap Unwrought tin	cwt.	
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire.	10%	5%	687.1		cwt.	
80.03	Wrought plates, sheets and strip, of tin.	10%	5%	687.21	cwt.		
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m ² ; tin powders and flakes.			687.22	cwt.		
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin.	22%	15%	687.23	cwt.		
80.06	Other articles of tin.	10%	5%	687.24	cwt.		
		25%	15%	698.98	cwt.		

CHAPTER 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF.

Note.

Heading No. 81.04 is to be taken to apply only to the following base metals : bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy and cermetts.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
81.01	Tungsten (wolfram), unwrought or wrought, and articles thereof.	Free	Free	689.41			cwt.
81.02	Molybdenum, unwrought or wrought, and articles thereof.	Free	Free	689.42			cwt.
81.03	Tantalum, unwrought or wrought, and articles thereof.	Free	Free	689.43			cwt.
81.04	Other base metals, unwrought or wrought, and articles thereof; cermets, unwrought or wrought, and articles thereof.	Free	Free	688.0 689.5	Uranium depleted in U 235 and thorium. Other		cwt. cwt.

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF.

Notes.

1. - Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sets, and goods classified in headings Nos. 82.07 and 82.15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of :

- (a) Base metal;
- (b) Metal carbides;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or
- (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

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

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

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

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

ADDITIONAL NOTE

5. - For the purposes of sub-heading No. 88,04,1, the expression "household tools" is to be taken to apply, *inter alia*, to flat irons (not electric), bottle openers, nut-crackers, shoe hams, pastry cutters and jagers, cheese slicers, vegetable slicers and mashers, cream and egg whisks, ice picks.

CHAPTER 82
 TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
82.01	Hand tools, the following : spades, shovels, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	Free	Free	695.1			cwt.
82.02	Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades).	10%	5%	695.21			cwt.
82.03	Hand tools, the following : pliers (including cutting pliers), pincers, tweezers, timmen's snips, bolt croppers and the like; perforating punches; pipe cutters; spanners and wrenches (but not including tap wrenches); files and rasps.	10%	5%	695.22			cwt.
82.04	Hand tools, including glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of, machine tools; portable forges; grinding wheels with frameworks (hand or pedal operated).						
82.04.1	Household tools	30%	20%	695.231			cwt.
82.04.9	Other	10%	5%	695.239			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
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.	10%	5%	695.24		cwt.
92.06	Knives and cutting blades, for machines or for mechanical appliances.					
82.06.1	for household appliances and lawn mowers.	30%	20%	695.251		cwt.
82.06.9	Other.	10%	5%	695.259		cwt.
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.	10%	5%	695.26		cwt.
		30%	20%	719.41		cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06.						
82.09.1	For agricultural, horticultural or industrial use.	7½%	5%	696.011			lb.
82.09.8	Other	30%	20%	696.019			lb.
82.10	Knife blades.						
82.10.1	For agricultural, horticultural or industrial use.	7½%	5%	696.021			lb.
82.10.9	Other	30%	20%	696.029			lb.
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips).						
		30%	20%	696.031	Razor blades and blanks.		lb.
				696.032	Razors		lb.
82.12	Scissors (including tailors' shears), and blades therefor.						
82.12.1	For agricultural, horticultural or industrial use including tailors' and dressmakers' shears.	7½%	5%	696.041	Tailors' and dressmakers' shears.		lb.
				696.042	Other		lb.
82.12.9	Other	30%	20%	696.049			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
82.13	Other articles of cutlery (for example, scateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files).						
82.13.1	For agricultural, horticultural or industrial use.	7½%	5%	696.051			lb.
82.13.9	Other	30%	20%	696.059			lb.
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.	30%	20%	696.06			lb.
82.15.1	For agricultural, horticultural or industrial use.	7½%	5%	696.071			lb.
82.15.9	Other	30%	20%	696.079			lb.

CHAPTER 83

MISCELLANEOUS ARTICLES OF BASE METAL.

Note.

In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, springs or other articles of iron or steel of a kind described in heading No. 73.25, 73.29, 73.31, 73.32 or 73.35, nor to similar articles of other base metals (Chapters 74 to 81 inclusive).

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal.	20%	15%	698.11			cwt.
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.	20%	15%	698.12			cwt.
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.	30%	20%	698.2			cwt.
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	30%	20%	895.11			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
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.	25%	15%	895.12			lb.
83.06	Statuettes and other ornaments of a kind used indoors, of base metal.	25%	15%	697.92			lb.
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except Heading No. 85.22)	25%	15%	812.42			lb.
83.08	Flexible tubing and piping, of base metal.	10%	5%	698.82			cwt.
83.09	Cleaps, frames with cleaps for handbags and the like, buckles, buckle-cleaps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal.	25%	15%	698.53			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prov.		Description	Unit	
83.10	Beads and spangles, of base metal.	10%	5%	698.83			lb.
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal.	25%	15%	698.84			lb.
83.12	Photograph, picture and similar frames of base metal; mirrors of base metal.	25%	15%	697.93			lb.
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal.	25%	15%	698.851		Crown corks	lb.
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal.	25%	15%	698.859		Other	lb.
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:	25%	15%	698.06			cwt.
83.15.1	Arc welding electrodes.	25%	15%	698.871			cwt.
83.15.9	Other.	10%	5%	698.879			cwt.

SECTION XVI
MACHINERY AND MECHANICAL APPLIANCES;
ELECTRICAL EQUIPMENT, PARTS THEREOF

Notes.

1. — This Section does not cover :

- (a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10); or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers)(heading No. 40.14);
- (b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for industrial purposes;
- (c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV);
- (d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21;
- (e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17);
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03, or articles wholly of such stones of heading No. 71.15;
- (g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 59.07);
- (h) Endless belts of metal wire or strip (Section XVI);

- (ij) Articles falling within Chapter 82 or 83;
 - (k) Vehicles, aircraft, ships or boats, of Section XVII;
 - (l) Articles falling within Chapter 90;
 - (m) Clocks, watches and other articles falling within Chapter 91;
 - (n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.02; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapter 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09); or
 - (o) Articles falling within Chapter 97.
2. - Subject to Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules :
- (a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings.
 - (b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.
 - (c) All other parts are to be classified in heading No. 84.65 or 85.28.
3. - Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

4. - Motors and transmission, conveyor or elevator belts, for machinery or appliances to which they are fitted, or, if packed separately for convenience of transport, which are clearly intended to be fitted to or mounted on a common base with the machine or appliance with which they are imparted, are to be classified under the same heading as such machinery or appliances.
5. - For the purposes of these Notes, the expression "machine" means any machine, apparatus or appliance of a kind falling within Section XVI.

CHAPTER 84

BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF.

Notes.

1. - This Chapter does not cover :
 - (a) Millstones, grindstones and other articles falling within Chapter 68;
 - (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69);
 - (c) Laboratory glassware of heading No. 70.17; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21);
 - (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81); or
 - (e) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 85.06.
2. - Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

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

 - (a) Germination plant, incubators and brooders (heading No. 84.28);
 - (b) Grain dampening machines (heading No. 84.29);
 - (c) Diffusing apparatus for sugar juice extraction (heading No. 84.30);
 - (d) Machinery for the heat-treatment of textile yarns, fabrics or made up textile articles (heading No. 84.40); or

(e) Machinery or plant, designed for a mechanical operation, in which a change of temperature, even if necessary, is subsidiary.

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

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

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

- (a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run;
 - (b) Analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements;
 - (c) Hybrid machines consisting of either a digital machine with analogue elements or an analogue machine with digital elements.
- (B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions :
- (a) it is connectable to the central processing unit either directly or through one or more other units;

- (b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

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

4. - Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 1% or by more than 0.05 mm, whichever is less. Other steel balls are to be classified under heading No. 73.40.
5. - A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.
- Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose is, unless the context otherwise requires, to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding, twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
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.	7½%	5%	711.1			cwt.
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, superheaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units.	7½%	5%	711.2			cwt.
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.	7½%	5%	719.11			cwt.
84.04	Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers.	7½%	5%	711.31			cwt.
84.05	Steam and other vapour power units, not incorporating boilers.	7½%	5%	711.32			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	Unit
		Gen.	Pref.			
84.06	Internal combustion piston engines.					
84.06.1	For aircraft.	10%	5%	711.41		cwt.
84.06.2	For road motor vehicles.	35%	25%	711.51		cwt.
84.06.3	For marine craft	25%	15%	711.52		cwt.
84.06.9	Other	15%	10%	711.59		cwt.
84.07	Hydraulic engines and motors (including water wheels and water turbines).	7½%	5%	711.81		cwt.
84.00	Other engines and motors.					
84.08.1	For aircraft.	10%	5%	711.42		cwt.
84.08.2	Gas turbines other than for aircraft.	7½%	5%	711.6		cwt.
84.08.3	For marine craft.	25%	15%	711.891		cwt.
84.08.9	Other.	15%	10%	711.899		cwt.
84.09	Mechanically propelled road rollers.	7½%	5%	718.41		cwt.
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.					
84.10.1	Pumps for road motor vehicles, marine engines or aircraft.	35%	25%	719.211	For road motor vehicles.	lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
84.10 (cont'd)							
84.10.9	Other	15%	10%	719.212 719.213 719.219	For marine engines. For aircraft engines.	lb. lb. cwt.	
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.						
84.11.1	Compressors for refrigerators or refrigerating equipment.	35%	25%	719.221		cwt.	
84.11.9	Other	15%	10%	719.229		cwt.	
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 (atomisers), for pulverised solid fuel or for gas; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances.	30%	20%	719.12		cwt.	
84.14	Industrial and laboratory furnaces and ovens, non-electric.	7½%	5%	719.13		cwt.	
		7½%	5%	719.14		cwt.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
84.15	Refrigerators and refrigerating equipment (electrical and other).	35%	25%	719.15	Refrigerators and refrigerating equipment, other than domestic refrigerators,	cwt.	
				719.421	Domestic refrigerators, non-electrical, complete.	No./cwt.	
				719.422	Parts for domestic refrigerators, non-electrical.	cwt.	
				725.011	Domestic refrigerators, electrical, complete.	No./cwt.	
				725.012	Parts for domestic refrigerators, electrical.	cwt.	
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor.	7½%	5%	719.61		cwt.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vapourising, condensing or cooling, not being machinery or plant of a kind used for domestic purposes; instantaneous or storage water heaters, non-electrical.					
84.17.1	Domestic type instantaneous or storage water heaters, non-electrical.	30%	20%	719.43		lb.
84.17.9	Other	7½%	5%	719.19		cwt.
84.18	Centrifuges; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases.					
84.18.1	Domestic type spin driers.	25%	15%	719.231		No./lb.
84.18.2	Oil and air filters for motor vehicles.	35%	25%	719.232		lb.
84.18.9	Other	7½%	5%	712.31 719.239		cwt. cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines.						
84.19.1	Domestic type dish washing machines.	30%	20%	719.621			No./lb.
84.19.9	Other	7½%	5%	719.629			cwt.
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.						
84.20.1	For industrial use.	7½%	5%	719.631			cwt.
84.20.9	Other.	30%	20%	719.639			lb.
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.						
84.21.1	Fire extinguishers.	Free	Free	719.641			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification Description	Unit
		Gen.	Pref.			
84.21 (cont'd)						
84.21.2	Mechanical windscreen washing devices for road motor vehicles.	35%	25%	719.642		lb.
84.21.3	Domestic syringes and powder distributors; spray guns and similar appliances.	25%	15%	719.643		lb.
84.21.9	Other	7½%	5%	719.649		cwt.
84.22	Lifting, handling, loading or unloading machinery, trolleys 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.					
84.22.1	Portable jacks for road motor vehicles	35%	25%	719.311		cwt.
84.22.9	Other	7½%	5%	719.319		cwt.
84.23	Excavating, levelling, tamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shevels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snow-ploughs, not self-propelled (including snow-plough attachments).					
		7½%	5%	718.42		cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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.	7½%	5%	712.1			cwt.
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. 84.27).						
84.25.1	Lawn mowers	30%	20%	712.21			cwt.
84.25.9	Other	7½%	5%	712.29			cwt.
84.26	Dairy machinery (including milking machines)	7½%	5%	712.39			cwt.
84.27	Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like.	7½%	5%	712.91			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
84.28	Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders.	7½%	5%	712.99		cwt.
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.	7½%	5%	718.31		cwt.
84.30	Machinery, not falling within any other heading of this Chapter, of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing.	7½%	5%	718.391 718.399	Sugar machinery Other	cwt. cwt.
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard.	7½%	5%	718.11		cwt.
84.32	Book-binding machinery, including book-sewing machines.	7½%	5%	718.21		cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard.	7½%	5%	718.12			cwt.
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices; printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished).	7½%	5%	718.22			cwt.
84.35	Other printing machinery; machines for uses ancillary to printing.	7½%	5%	718.29			cwt.
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.	7½%	5%	717.11			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
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.	7½%	5%	717.12		cwt.
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, Jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hesiery needles).	7½%	5%	717.13		cwt.
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.	7½%	5%	717.14		cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Prof.	Number	Description	
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor.					
84.40.1	Domestic type washing machines, ironing machines, drying machines, wringers and mangles.	30%	20%	725.02 717.151	Washing machines. Ironing machines, drying machines, wringers and mangles.	No./lb. cwt. cwt.
84.40.9	Other	7%	5%	717.159		

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
84.41	Sewing machines; furniture specially designed for sewing machines; sewing machine needles.	7½%	5%	717.3			cwt.
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery).	7½%	5%	717.2			cwt.
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries.	7½%	5%	715.21			cwt.
84.44	Rolling mills and rolls therefor.	7½%	5%	715.22			cwt.
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50.	7½%	5%	715.1			cwt.
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.	7½%	5%	719.51			cwt.
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.	7½%	5%	719.52			cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Pref.	Number	Description	Unit
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.	7½%	5%	719.54		cwt.
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor.	10%	5%	719.53		lb.
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances.	10%	5%	715.23		lb.
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines.	25%	15%	714.1		No.
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device.	25%	15%	714.2		No.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
34.53	Automatic data processing machines and units thereof; magnetic or optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included.	25%	15%	714.3		No.
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).	25%	15%	714.91		No.
84.55	Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54.	25%	15%	714.92		lb.

Tariff Heading Number	Tariff Description	Rates of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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.	7½%	5%	718.51			cwt.
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.	7½%	5%	718.52			cwt.
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance.	30%	20%	719.65			cwt.
84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter.	7½%	5%	711.7 719.8		Nuclear reactors. Other	cwt. cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Perf.	Number	Description	Unit
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.	7½%	5%	719.91		cwt.
84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermostatically controlled valves.	15%	10%	719.92		cwt.
84.62	Ball, roller or needle roller bearings.	15%	10%	719.7		lb.
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.					
84.63.1	For marine engines, road motor vehicles and aircraft.	35%	25%	719.931		cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
84.63.9	Other	7½%	5%	719,939		cwt.
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.	15%	10%	719,94		cwt.
84.65	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter.	15%	10%	719,99		cwt.

CHAPTER 85
ELECTRICAL MACHINERY AND EQUIPMENT; PARTS THEREOF.

Notes.

1. - This Chapter does not cover :
 - (a) Electrically warmed blankets, bed pads, foot-muffs and the like; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person;
 - (b) Articles of glass of heading No. 70.11; or
 - (c) Electrically heated furniture of Chapter 94.
2. - Heading No. 85.01 is to be taken not to apply to goods described in heading No.85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.
3. - Heading No. 85.06 is to be taken to apply only to the following electro-mechanical machines of types commonly used for domestic purposes :
 - (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;
 - (b) Other machines provided the weight of such other machines does not exceed 20 kg.
The heading does not, however, apply to dish washing machines (heading No. 84.19), centrifugal and other clothes washing machines (heading No. 84.18 or 84.40), roller and other ironing machines (heading No. 84.16 or 84.40), sewing machines (heading No. 84.41) or to electro-thermic appliances (heading No. 85.12).
4. - For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base, by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or

interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

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

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

5. - For the purposes of heading No. 85.21 :

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

(B) "Electronic microcircuits" are to be taken to be:

- (a) Microassemblies of the "fagot" module, moulded module, micromodule and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and interconnected;
- (b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated;
- (c) Hybrid integrated circuits in which passive and active elements, some obtained by thin- or thick-film technology (resistors, capacitors, interconnections, etc.), others by semi-conductor technology (diodes, transistors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.). These circuits may also include miniaturised discrete components.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
85.01	Electrical goods of the following descriptions: generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors.	7½%	5%	722.1			cwt.
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.	15%	10%	729.91			lb.
85.03	Primary cells and primary batteries.	30%	20%	729.11			No./lb.
85.04	Electric accumulators.	45%	35%	729.121 729.122		Accumulators complete Parts	No./lb. lb.
85.05	Tools for working in the hand, with self-contained electric motor.	10%	5%	729.6			lb.
85.06	Electro-mechanical domestic appliances, with self-contained electric motor.	30%	20%	725.03			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
85.07	Shavers and hair clippers, with self-contained electric motor.						
85.07.1	Hair clippers.	7½%	5%	725.041			lb.
85.07.2	Shavers.	30%	20%	725.042			lb.
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.						
85.08.1	For marine, road motor vehicle and aircraft engines.	35%	25%	729.411		For marine engines	lb.
				729.412		For road motor vehicle engines	lb.
				729.413		For aircraft engines	lb.
85.08.9	Other	25%	15%	729.419			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
85.09	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles.						
85.09.1	For motor vehicles.	35%	25%	729,421			lb.
85.09.2	For cycles.	25%	15%	729,422			lb.
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09.						
		30%	20%	812,43			lb.
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting.						
		7½%	5%	729,92			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
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.	30%	20%	725.051	Instantaneous or storage water heaters and immersion heaters	lb.
				725.052	Hair dressing appliances	lb.
				725.053	Smoothing irons and electro-thermic domestic appliances	lb.
				725.059	Other	lb.
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems).	30%	20%	724.91		lb.
85.14	Microphones and stands therefor; loud-speakers; audio-frequency electric amplifiers.	45%	35%	724.92		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
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.					
85.15.1	Radio broadcast receivers and television broadcast receivers including receivers incorporating sound recorders or reproducers.	45%	35%	724.11 724.12 724.13 724.21 724.22 724.23	Television broadcast receivers Television broadcast receivers combined with radio broadcast receivers or gramophones. Parts for goods of 724.11 and 724.12 Radio broadcast receivers Radio broadcast receivers combined with gramophones Parts for goods of 724.21 and 724.22	No./lb. lb. No./lb. lb. No./lb. lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
85.15.1 (cont'd.)				724.991		Television or radio broadcast receivers with tape recorders or reproducers whether or not combined with gramophones	No./lb.
85.15.9	Other	30%	20%	724.992		Parts for goods of 724.991	lb.
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installations or upon airfields.			724.999			lb.
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16.	Free	Free	729.93			lb.
85.18	Electrical capacitors, fixed or variable.	30%	20%	729.94			lb.
85.18.1	For road motor vehicles	35%	25%	729.951			lb.
85.18.9	Other	30%	20%	729.959			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lampholders and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; printed circuits; switchboards (other than telephone switchboards) and control panels.						
85.19.1	For road motor vehicles.	35%	25%	722,21			lb.
85.19.9	Other	30%	20%	722,29			lb.
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flashbulbs.	30%	20%	729,2			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
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; electronic microcircuits.	30%	20%	729.3		lb.
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter,	30%	20%	729.7	Particle accelerators	lb.
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors.			729.99	Other	lb.
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes.	15%	10%	723.1		lb.
		30%	20%	729.96		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
85.25	Insulators of any material.	15%	10%	723.21		1b.
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.	15%	10%	723.22		1b.
85.27	Electrical conduit tubing and joints therefor, of base metal lined with insulating material.	15%	10%	723.23		1b.
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter.	30%	20%	729.98		1b.

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

Notes.

1. - This Section does not cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobbleheads, toboggans and the like falling within heading No. 97.06.
2. - Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section :
 - (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (c) Articles falling within Chapter 82 (tools);
 - (d) Articles falling within heading No. 83.11;
 - (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
 - (f) Electrical machinery and equipment (Chapter 85);
 - (g) Articles falling within Chapter 90;
 - (h) Clocks (Chapter 91);

(ij) Arms (Chapter 93)

(k) Brushes of a kind used as parts of vehicles (heading No. 96.02).

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

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

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

(a) In Chapter 86 if designed to travel on a guide-track (hovertrains);

(b) In Chapter 87 if designed to travel over land or over both land and water;

(c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

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

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

CHAPTER 85

RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY
AND TRAMWAY TRACK FIXTURES AND FITTINGS;
TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS (NOT ELECTRICALLY POWERED).

Notes.

1. — This Chapter does not cover :

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

2. — Heading No. 86.09 is to be taken to apply, *inter alia*, to :

- (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels;
- (b) Frames, underframes and bogies;
- (c) Axle boxes; brake gear;
- (d) Buffers for rolling-stock; coupling gear and corridor connections;
- (e) Coachwork.

3. — Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply, *inter alia*, to :

- (a) Assembled track, turntables, platform buffers, loading gauges;

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- (b) Semaphores, mechanical signal discs, level crossing control gear, signal and point controls, whether or not they are fitted for electric lighting.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
86.01	Steam rail locomotives and tenders.	7½%	5%	731.1			No./cwt.
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity.	7½%	5%	731.2			No./cwt.
86.03	Other rail locomotives.	7½%	5%	731.3			No./cwt.
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys.	7½%	5%	731.4			No./cwt.
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.	7½%	5%	731.5			No./cwt.
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles.	7½%	5%	731.61			No./cwt.
86.07	Railway and tramway goods vans, goods wagons and trucks.	7½%	5%	731.62			No./cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
86.08	C containers specially designed and equipped for carriage by one or more modes of transport.	7½%	5%	731.63		No./cwt.
86.09	Parts of railway and tramway locomotives and rolling-stock.	7½%	5%	731.7		cwt.
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 the foregoing fixtures, fittings or equipment.	7½%	5%	719.66		cwt.

CHAPTER 87

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS THEREOF

Notes.

The headings of this Chapter are to be taken not to apply to railway or tramway rolling-stock designed solely for running on rails.

1. - For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.
2. - Motor chassis fitted with cabs are to be treated as falling within heading No.87.02 and not within heading No. 87.04.
3. - Headings Nos. 87.10 and 87.14 are to be taken not to apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		
		Gen.	Pref.	Number	Description	Unit
87.01	Tractors (other than those felling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys.					
87.01.1	Road tractors for semi-trailers	30%	20%	732.5		No./cwt.
87.01.9	Other	Free	Free	712.5		No./cwt.
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09).					
		45%	35%	732.1	Motor cars other than public-service type vehicles	No./cwt.
				732.2	Public-service type passenger vehicles (for example, motor buses and coaches)	No./cwt.
				732.31	Lorries, trucks and vans	No./cwt.
				732.39	Other, including specialized transport vehicles such as ambulances, prison vans and hearses	No./cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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 radio-logical units), but not including the motor vehicles of heading No. 87.02.						
87.03.1	Fire-engines and fire-escapes	Free	Free	732.41			No./cwt.
87.03.9	Other	45%	35%	732.49			No./cwt.
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.						
87.04.1	For tractors other than road tractors for semi-trailers.	7½%	5%	732.71			No./cwt.
87.04.9	Other	35%	25%	732.6		For motor cars other than public-service type vehicles Other	No./cwt. No./cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
87.05	Bodies (including cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.					
87.05.1	For tractors other than road tractors for semi-trailers.	7½%	5%	732.811		cwt.
87.05.9	Other	35%	25%	732.819		cwt.
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03.					
87.06.1	For tractors other than road tractors for semi-trailers.	7½%	5%	732.891		cwt.
87.06.9	Other	35%	25%	732.899		cwt.
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods (for example, platform trucks, fork-lift trucks and straddle carriers); tractors of the type used on railway station platforms; parts of the foregoing vehicles.					
		25%	15%	719.32		cwt.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
87.08	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles.	30%	20%	951.01			cwt.
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds.	35%	25%	732.91			No./cwt.
87.10	Cycles (including delivery tricycles), not motorised.	25%	15%	733.11			No./cwt.
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not).	Free	Free	733.4			cwt.
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11.						
87.12.1	For articles falling within heading No. 87.11	Free	Free	733.121			1b.
87.12.9	Other	25%	15%	733.122		For articles falling within heading No. 87.10	1b.
				732.92		For articles falling within heading No. 87.09	1b.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof.					
87.13.1	Baby carriages and parts thereof.	25%	15%	894.11		cwt.
87.13.2	Invalid carriages and parts thereof.	Free	Free	894.12		cwt.
87.14	Other vehicles (including trailers), not mechanically propelled, and parts thereof.	30%	20%	733.3		cwt.

CHAPTER 88

AIRCRAFT AND PARTS THEREOF; PARACHUTES; CATAPULTS AND
SIMILAR AIRCRAFT LAUNCHING GEAR; GROUND FLYING TRAINERS.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
88.01	Balloons and airships.	10%	5%	734.91			No./cwt.
88.02	Flying machines, gliders and kites; rotochutes.	10%	5%	734.1			No./cwt.
88.03	Parts of goods falling in heading No. 88.01 or 88.02.	10%	5%	734.92			cwt.
88.04	Parachutes and parts thereof and accessories thereto.	45%	35%	899.98			cwt.
88.05	Catapults and similar aircraft launching gear; ground flying trainers; parts of any of the foregoing articles.	45%	35%	899.99			cwt.

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

Note.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter.						
89.01.1	Warships	Free	Free	735.1			No.
89.01.9	Other	25%	15%	735.3			No.
89.02	Vessels specially designed for towing (tugs) or pushing other vessels.						
89.03	Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function; floating docks.	25%	15%	735.91			No.
89.03.1	Houseboats	45%	35%	735.921			No.
89.03.9	Other	Free	Free	735.929			No.
89.04	Ships, boats and other vessels for breaking up.	Free	Free	735.8			No.
89.05	Floating structures other than vessels (for example, coffer-dams, landing stages, buoys and beacons).	10%	5%	735.93			No.

SECTION XVIII

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

CHAPTER 90

OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION,
 MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; PARTS THEREOF.

Notes.

1. - This Chapter does not cover :

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);
- (b) Refractory goods of heading No. 69.03; laboratory, chemical or industrial wares of heading No. 69.09;
- (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;
- (d) Goods falling within heading No. 70.07, 70.11, 70.14, 70.15, 70.17 or 70.18;

- (e) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (f) Pumps incorporating measuring devices, of heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, "optical" dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84.61;
- (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.09, and radio navigational aid or radar apparatus of heading No. 85.15;
- (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);
- (i,j) Articles of Chapter 97;
- (k) Capacity measures, which are to be classified according to the material of which they are made; or
- (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).
2. - Subject to Note 1 above, parts or accessories which are suitable for use solely or principally with machines, appliances, instruments or apparatus falling within any heading of this Chapter are to be classified as follows :
- (n) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01 or 90.02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading;

- (b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.
3. - Heading No. 90.05 is to be taken not to apply to astronomical telescopes of a kind unsuitable for terrestrial observation (heading No. 90.06), or to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter; such telescopic sights and telescopes are to be classified in heading No. 90.13.
4. - Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16, are to be classified in heading No. 90.16.
5. - Heading No. 90.28 is to be taken to apply, and apply only, to :
- (a) Instruments or apparatus for measuring or checking electrical quantities;
 - (b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled;
 - (c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations; and
 - (d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.
6. - Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
90.01	Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked; sheets or plates, of polarising material.						
90.01.1	Lenses, prisms, mirrors and other optical elements for photographic or cinematographic apparatus including projectors.	30%	20%	861.111			lb.
90.01.9	Other	10%	5%	861.119			lb.
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.						
90.02.1	For photographic or cinematographic apparatus including projectors.	30%	20%	861.121			lb.
90.02.9	Other	10%	5%	861.129			lb.
90.03	Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like.	25%	15%	861.21			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
90.04	Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other.	22%	15%	861.22			lb.
90.05	Reflecting telescopes (monocular and binocular), prismatic or not.	25%	15%	861.31			lb.
90.06	Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy.						
90.07	Photographic cameras; photographic flashlight apparatus.	Free	Free	861.32			lb.
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles.	30%	20%	861.4			lb.
90.09	Image projectors (other than cinematographic projectors); photographic (except cinematographic) enlargers and reducers.	30%	20%	861.5			lb.
		30%	20%	861.61			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter; photocopying apparatus (whether incorporating an optical system or of the contact type) and thermo-copying apparatus; screens for projectors.	30%	20%	861.69			lb.
90.11	Microscopes and diffraction apparatus, electron and proton.	Free	Free	861.33			lb.
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image.	Free	Free	861.34			lb.
90.13	Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter.	10%	5%	861.39			lb.
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compasses; rangefinders.	10%	5%	861.91			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
90.15	Balances of a sensitivity of 5 cg or better, with or without their weights.	10%	5%	861.92			lb.
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines, not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors.	10%	5%	861.93			lb.
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments).	10%	5%	726.1 861.71	Electro-medical apparatus Other		lb. lb.
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).	10%	5%	861.72			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
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.	Free	Free	899.61 899.62	Hearing aids Other	lb. lb.	
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.	10%	5%	726.2		lb.	
90.21	Instruments, apparatus or models, designed solely for demonstrational purposes (for example, in education or exhibition), unsuitable for other uses.	Free	Free	851.94		lb.	

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
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).	10%	5%	861.95		lb.
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments.	10%	5%	861.96		lb.
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.	10%	5%	861.97		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
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.						
90.25.1	Exposure meters	30%	20%	861.981			lb.
90.25.9	Other	10%	5%	861.989			lb.
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor.	10%	5%	729.51 861.81		Electricity supply meters Other	lb. lb.
90.27	Revolution counters, production counters, taximeters, milcometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes.	10%	5%	861.82			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus.					
90.28.1	Exposure meters.	30%	20%	729.521		lb.
90.28.9	Other	10%	5%	729.529		lb.
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.	10%	5%	861.99		lb.

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF.

Notes.

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
91.01	Pocket-watches, wrist-watches and other watches, including stop-watches.	50%	40%	864.11			No./lb.
91.02	Clocks with watch movements (excluding clocks of Heading No. 91.03).	50%	40%	864.12			No./lb.
91.03	Instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels.	50%	40%	864.21			No./lb.
91.04	Other clocks.	50%	40%	864.22			No./lb.
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.	50%	40%	864.23			lb.
91.06	Time switches with clock or watch movement (including secondary movement) or with synchronous motor.	30%	20%	864.24			lb.
91.07	Watch movements (including stop-watch movements), assembled.	30%	20%	864.13			lb.
91.08	Clock movements, assembled.	30%	20%	864.25			lb.
91.09	Watch cases and parts of watch cases.	30%	20%	864.14			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
91.10	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	30%	20%	864.26			lb.
91.11	Other clock and watch parts.	30%	20%	864.291 864.292	Clock parts Watch parts		lb. lb.

CHAPTER 92
MUSICAL INSTRUMENTS; SOUND RECORDERS AND REPRODUCERS; TELEVISION IMAGE
AND SOUND RECORDERS AND REPRODUCERS, MAGNETIC; PARTS AND ACCESSORIES
OF SUCH ARTICLES.

Notes.

1. - This Chapter does not cover :

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

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

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

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

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
92.01	Pianos (including automatic pianos, whether or not with keyboards); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps.	25%	15%	891.41		No./lb.	
92.02	Other string musical instruments.	25%	15%	891.42		No./lb.	
92.03	Pipe and reed organs, including harmoniums and the like.	25%	15%	891.81		No./lb.	
92.04	Accordions, concertinas and similar musical instruments; mouth organs.	25%	15%	891.82		No./lb.	
92.05	Other wind musical instruments.	25%	15%	891.83		No./lb.	
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets).	25%	15%	891.84		No./lb.	
92.07	Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions).	25%	15%	891.85		No./lb.	

Tariff Heading Number	Tariff Description	Rates of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
92.08	Musical instruments not falling within any other heading of this Chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes).	25%	15%	891.89			lb.
92.09	Musical instrument strings.	25%	15%	891.43			lb.
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds.	25%	15%	891.9			lb.
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic.	45%	35%	891.11			No./lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
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.	35%	25%	891.21	Gramophone records	doz./lb.	
				891.29	Other	lb.	
92.13	Other parts and accessories of apparatus falling within heading No. 92.11.	45%	35%	891.12		lb.	

SECTION XIX
ARMS AND AMMUNITION; PARTS THEREOF

CHAPTER 93
ARMS AND AMMUNITION; PARTS THEREOF.

Notes.

1. - This Chapter does not cover :
 - (a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares);
 - (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (c) Armoured fighting vehicles (heading No. 87.08);
 - (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90);
 - (e) Bows, arrows, fencing foils or toys falling within Chapter 97; or
 - (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).
2. - In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.
3. - Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
93.01	Side-arms (for example, swords, cutlasses and bayonets) and parts thereof and scabbards and sheaths therefor.	70%	60%	951.04			No./lb.
93.02	Revolvers and pistols, being firearms.	70%	60%	951.05			No./lb.
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols).	70%	60%	951.02			No./lb.
93.04	Other firearms, including Very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like.	70%	60%	894.31			No./lb.
93.05	Arms of other descriptions, including air, spring and similar pistols, rifles and guns.	70%	60%	894.32			No./lb.
93.06	Parts of arms, including gun barrel blanks, but not including parts of side-arms.	70%	60%	894.33	Parts of arms falling within heading No. 93.04 or 93.05		lb.
				951.03	Other		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition.	70%	60%	571.4 951.06	Sporting ammunition Other	lb. cwt.

SECTION XX

MISCELLANEOUS MANUFACTURED ARTICLES

CHAPTER 94

FURNITURE AND PARTS THEREOF; BEDDING, MATTRESSES, MATTRESS SUPPORTS, CUSHIONS
AND SIMILAR STUFFED FURNISHINGS.

Notes.

1. — This Chapter does not cover :

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07);
- (c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69);
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors)) falling within heading No. 70.09;
- (e) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07); and safes falling within heading No. 83.03;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15; furniture specially designed for sewing machines (heading No. 84.41);
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15);

- (h) Dentists' spittoons falling within heading No. 90.17;
- (ij) Goods falling within Chapter 91 (for example, clocks and clock cases);
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13; or
- (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

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

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

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

3. - (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.

(b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
94.01	Chairs and other seats (other than those falling within Heading No. 94.02), whether or not convertible into beds, and parts thereof.	45%	35%	821.011	Of wood	cwt.	
				821.012	Of metal	cwt.	
				821.019	Other	cwt.	
94.02	Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings); dentists' and similar chairs with mechanical elevating, rotating or reclining movements; parts of the foregoing articles.	30%	20%	821.02		cwt.	
				821.091	Of wood	cwt.	
94.03	Other furniture and parts thereof.	45%	35%	821.092	Of metal	cwt.	
				821.099	Other	cwt.	

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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).	45%	35%	821.031 821.039	Mattresses Other	cwt. cwt.	

CHAPTER 95
ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

Note.

This Chapter does not cover :

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks);
- (b) Fans or hand screens, non-mechanical (heading No. 67.05);
- (c) Articles falling within Chapter 71 (for example, imitation jewellery);
- (d) Cutlery or other articles falling within Chapter 82 with handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles;
- (e) Articles falling within Chapter 90 (for example, spectacle frames);
- (f) Articles falling within Chapter 91 (for example, clock or watch cases);
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof);
- (h) Articles falling within Chapter 93 (arms and parts thereof);
- (i) Articles falling within Chapter 94 (furniture and parts thereof);
- (k) Brushes, powder puffs or other articles falling within Chapter 96;
- (l) Articles falling within Chapter 97 (toys, games and sports requisites);
- (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs); or
- (n) Collectors' pieces or antiques (Chapter 99).

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
95.01	Worked tortoise-shell and articles of tortoise-shell.						
95.01.1	Articles	30%	20%	899.111			lb.
95.01.9	Other	15%	10%	899.119			lb.
95.02	Worked mother of pearl and articles of mother of pearl.						
95.02.1	Articles	30%	20%	899.121			lb.
95.02.9	Other	15%	10%	899.129			lb.
95.03	Worked ivory and articles of ivory.						
95.03.1	Articles	30%	20%	899.131			lb.
95.03.9	Other	15%	10%	899.139			lb.
95.04	Worked bone (excluding whalebone) and articles of bone (excluding whalebone).						
95.04.1	Articles	30%	20%	899.141			lb.
95.04.9	Other	15%	10%	899.149			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
95.05	Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material.					
95.05.1	Articles	30%	20%	899.151		lb.
95.05.9	Other	15%	10%	899.159		lb.
95.06	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material.					
95.06.1	Articles	30%	20%	899.161		lb.
95.06.9	Other	15%	10%	899.169		lb.
95.07	Worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances.					
95.07.1	Articles	30%	20%	899.171		lb.
95.07.9	Other	15%	10%	899.179		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Pref.	Number	Description	
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resins (for example, copal or resin) 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.	45%	35%	899.18		lb.

CHAPTER 96

BROOMS, BRUSHES, FEATHER DUSTERS, POWDER-PUFFS AND SIEVES.

Notes.

1. — This Chapter does not cover :

(a) Articles falling within Chapter 71;

(b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17; or

(c) Toys (Chapter 97).

2. — In heading No. 96.03, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as gluing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Pref.		Description	Unit
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.	45%	35%	899.23		doz./lb.
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops.					
96.02.1	Brushes of a kind used as parts of machines for industrial use.	7½%	5%	899.241		doz./lb.
96.02.2	Paint rollers; paint brushes and artists' brushes.	10%	5%	899.242		doz./lb.
96.02.9	Other	30%	20%	899.243	Toilet brushes including tooth brushes	doz./lb.
				899.244	Brooms, brushes and mops for household use	doz./lb.
				899.249	Other	doz./lb.
96.03	Prepared knots and tufts for broom or brush making.	30%	20%	899.25		doz./lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
96.04	Feather dusters,	45%	35%	899.26			doz./lb.
96.05	Powder-puffs and pads for applying cosmetics or toilet preparations, of any material.	45%	35%	899.51			lb.
96.06	Hand sieves and hand riddlee, of any material.						
96.06.1	Household sieves.	30%	20%	899.271			lb.
96.06.9	Other	10%	5%	899.279			lb.

CHAPTER 97

TOYS, GAMES AND SPORTS REQUISITES; PARTS THEREOF.

Notes.

1. — This Chapter does not cover :

- (a) Christmas tree candles (heading No. 34.06);
- (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05;
- (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI;
- (d) Sports bags or other containers of heading No. 42.02 or 43.03;
- (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61;
- (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62;
- (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65;
- (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03);
- (i) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19;
- (k) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);

- (l) Articles falling within heading No. 83.11;
 - (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII;
 - (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10);
 - (o) Sports craft such as canoes and skiffs (Chapter 89), or their means of propulsion (Chapter 44 for such articles made of wood);
 - (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04);
 - (q) Decoy calls and whistles (heading No. 92.08);
 - (r) Arms or other articles of Chapter 93; or
 - (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).
2. - The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.
3. - In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.
4. - Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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.	25%	15%	894.21			lb.
97.02	Dolls.	25%	15%	894.22			lb.
97.03	Other toys; working models of a kind used for recreational purposes.	25%	15%	894.23			lb.
97.04	Equipment for parlour, table and funfair games for adults or children (including billiard tables and pin-tables and table-tennis requisites).	25%	15%	894.24			lb.
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 figures therefor).	25%	15%	894.25			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Pref.		Description		
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).	25%	15%	894.42			lb.
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.	25%	15%	894.41			lb.
97.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, travelling menageries and travelling theatres.	25%	15%	894.5			lb.

CHAPTER 98

MISCELLANEOUS MANUFACTURED ARTICLES.

Notes.

1. - This Chapter does not cover :
 - (e) Eyebrow and other cosmetic pencils (heading No. 33.06);
 - (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2(a) to Chapter 71) or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) (Chapter 71);
 - (c) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
 - (d) Mathematical drawing pens (heading No. 90.16); or
 - (e) Toys falling within Chapter 97.
2. - Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).
3. - Cases, boxes and similar containers imported with articles of this Chapter are to be classified with such articles if they are of a kind normally sold therewith. Cases, boxes and similar containers imported separately are to be classified under their appropriate headings.

Tariff Heading Number	Tariff Description	Rate of Duty		Statistical Classification		Unit
		Gen.	Prpf.	Number	Description	
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles.					
98.01.1	Button moulds, blanks and parts thereof.	15%	10%	899.521		lb.
98.01.9	Other	25%	15%	899.529		lb.
98.02	Slide fasteners and parts thereof.	45%	35%	899.53		lb.
98.03	Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders, propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05.					
98.04	Pen nibs and nib points.	22%	15%	895.21		lb.
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks.	22%	15%	895.22		lb.
		22%	15%	895.23		lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification		Unit
		Gen.	Prof.		Description		
98.06	Slates and boards, with writing or drawing surfaces, whether framed or not.	10%	5%	895.92			lb.
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.	30%	20%	895.93			lb.
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes.	30%	20%	895.94			lb.
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.	22%	15%	895.95			lb.
98.10	Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks.	35%	25%	899.34			lb.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen.	Prof.		Description	Unit
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 parts thereof.	35%	25%	899.35		lb.
98.12	Combs, hair-slides and the like.	30%	20%	899.54		lb.
98.13	Corset busks and similar supports for articles of apparel or clothing accessories.	15%	10%	899.55		lb.
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor.	45%	35%	899.56		lb.
98.15	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof, other than glass inners.	25%	15%	899.97		lb.
98.16	Tailors' dummies and other lay figures; automata and other animated displays of a kind used for shop window dressing.	25%	15%	899.57		lb.

SECTION XXI

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

CHAPTER 99

WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES.

Notes.

1. - This Chapter does not cover :
 - (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07);
 - (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12);
or
 - (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).
2. - For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly, in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photochemical process.
3. - Heading No. 99.03, is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.
4. - (a) Subject to Notes 1 to 3 above articles falling within headings of this Chapter are to be classified in whichever of those headings is appropriate and not in any other heading of the Tariff.
(b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.

5. ~ Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles, provided they are of a kind and of a value normal to those articles.

Tariff Heading Number	Tariff Description	Rate of Duty		Number	Statistical Classification	
		Gen	Pref.		Description	Unit
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).	15%	10%	896.01		lb.
99.02	Original engravings, prints and lithographs.	15%	10%	896.02		lb.
99.03	Original sculptures and statuary, in any material.	15%	10%	896.03		lb.
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.	15%	10%	896.04		lb.
99.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archeological, paleontological, ethnographic or numismatic interest.	15%	10%	896.05		lb.
99.06	Antiques of an age exceeding one hundred years.	15%	10%	896.06		lb.

LIST OF CONDITIONAL DUTY EXEMPTIONSI. FOR APPROVED INDUSTRY

1. - Machinery, equipment and materials for processing, canning and packaging food products.
2. - Machinery, equipment and materials for the manufacture and packaging of beverages.
3. - Machinery, equipment and materials for the manufacture and packaging of wax, wax products and candles.
4. - Machinery, equipment and materials for the manufacture of soap.
5. - Machinery, equipment and materials for the manufacture of
 - (a) Textile, textile fabrics including finishing and printing,
 - (b) Garments and other textile manufactures.
6. - Machinery, equipment and materials for the manufacture of building products.
7. - Machinery, equipment and materials for the manufacture of leather and leather goods.
8. - Machinery, equipment and materials for the manufacture and packaging of headgear.
9. - Machinery, equipment and materials for the manufacture of footwear.

10. - Machinery, equipment and materials for the manufacture of telephonic and telegraphic materials.
11. - Machinery, equipment, materials and components for the manufacture of electrical goods, electrical and electronic equipment, appliances and apparatus.
12. - Machinery, equipment and materials for the manufacture of non-electrical stoves, ranges, heaters and refrigerators.
13. - Machinery, equipment and materials for the manufacture and packaging of drugs, pharmaceuticals and medicinal preparations.
14. - Machinery, equipment and materials for the manufacturing, processing, packaging, storing and transporting of petroleum, and petroleum products and petrochemicals.
15. - Machinery, equipment and materials for the manufacture and packaging of drinking straws.
16. - Machinery, equipment and materials for the manufacture of rope, twine and cordage.
17. - Machinery, equipment and materials for the manufacture of mirrors.
18. - Machinery, equipment and materials for the manufacture of containers for compressed or liquified gas.
19. - Machinery, equipment and materials for the manufacture of welding electrodes.
20. - Machinery, equipment and materials for the manufacture of jewellery.
21. - Machinery, equipment and materials for printing and engraving industry including blank lithographic sheets.

22. - Machinery, equipment and materials for the manufacture of pens, pencils, chalk and crayon.
23. - Machinery, equipment and materials for the manufacture of rubbing compound.
24. - Machinery, equipment and materials for the manufacture of cleansing compound.
25. - Machinery, equipment and materials for the manufacture of travel goods.
26. - Machinery, equipment and materials for the manufacture of glads and glass products.
27. - Machinery, equipment and materials for the manufacture of hoisting tackle.
28. - Machinery, equipment and materials for the manufacture of spectacles and spectacle frames.
29. - Machinery, equipment and materials for the manufacture of ceramics and ceramic products.
30. - Machinery, equipment and materials for the manufacture of crown corks and bottle closures.
31. - Machinery, equipment and materials for use in the boat and ship building industry.
32. - Machinery, equipment and materials for use in the manufacture of industrial chemicals including brake fluids.
33. - Machinery, equipment and materials for the manufacture of rubber and rubber products.
34. - Machinery, equipment, materials and fuel oil for the manufacture of alumina, aluminium and aluminium products.
35. - Machinery, equipment and materials for the manufacture of stock feed.
36. - Machinery, equipment and materials for the manufacture of fertilizers.

37. - Machinery, equipment, components and materials for the production and packaging of wood and wood products.
38. - Machinery, equipment and materials for the treatment (including impregnation and preservation) of wood.
39. - Machinery, equipment and materials for the manufacture of anti-corrosion products.
40. - Machinery, equipment and materials for the manufacture and packaging of matches.
41. - Machinery, equipment and materials for the manufacture or repair of containers and other packaging materials and parts for packaging.
42. - Machinery, equipment and materials for the manufacture of tyres and tubes and for the recapping, remoulding and retreading of tyres.
43. - Machinery, equipment and materials for the manufacture of detergents and other cleansing and sanitising agents.
44. - Machinery, equipment, materials and components for the manufacture and packaging of furniture.
45. - Machinery, equipment, materials and components for the manufacture of toys.
46. - Machinery, equipment and materials for the manufacture and packaging of paints, enamels, varnishes, lacquers, synthetic resins and related goods.
47. - Machinery, equipment and materials for the manufacture of plastics and plastic products.
48. - Machinery, equipment and materials for the manufacture of phonographic records.
49. - Machinery, equipment, materials and components for manufacture and assembly of pianos and organs.

50. - Machinery, equipment and materials for the manufacture of wire products.
51. - Machinery, equipment and materials for the manufacture and packaging of cosmetics, perfumery and toilet preparations.
52. - Machinery, equipment and materials for the manufacture of hosiery.
53. - Machinery, equipment and materials for the manufacture of umbrellas.
54. - Machinery, equipment and materials for the assembly and/or manufacture of motor vehicles or parts thereof.
55. - Machinery, equipment and materials for the manufacture and packaging of paper and paper products.
56. - Machinery, equipment and materials for use in the manufacture of tobacco and tobacco products.
57. - Machinery, equipment and materials for the manufacture (including blending) of vegetable oils.
58. - Machinery, equipment and materials for the manufacture of adhesives.
59. - Machinery, equipment and all materials, except prepared glues (ex Chapter 35) and other adhesives falling within Heading 40.06 for the manufacture of adhesive tapes.
60. - Machinery, equipment and all materials except items falling within Heading 46.02 for use in the manufacture of basket work.
61. - Machinery, equipment and all materials except items falling within Chapter 34 for use in the manufacture of polishes, creams and other products for polishing or preserving floors, furniture, metal, footwear and like goods.

62. - Machinery, equipment and all materials except items falling within Headings 44.25, 96.01 and 96.03 for use in the manufacture of brooms and brushes.
63. - Machinery, equipment and all materials for use in the manufacture of slide fasteners.
64. - Machinery, equipment and all materials except items falling within Heading 67.02 for use in the manufacture of artificial flowers.
65. - Machinery, equipment and all materials except blanks as described in Heading 82.11 for use in the manufacture of cutlery including razor blades.
66. - Machinery, equipment and all materials except items falling within Headings 40.08 and 94.04 for use in the manufacture of foam and foam products.
67. - Machinery, equipment and all materials, including components, except items falling within Headings 73.18 to 73.40 for use in the manufacture and processing of iron and steel products.
68. - Machinery, equipment and all materials, including components, except items falling within Headings 74.08 to 74.19, 78.06 and 80.06 for use in the manufacture of products made from non-ferrous metals.
69. - Machinery, equipment and all materials, except items falling with Heading 38.11 for use in the manufacture of disinfectants, insecticides, fungicides, weedkillers and similar products.
70. - Building material for first installation or approved extension in approved industrial enterprises.
71. - Machinery, equipment and materials for polishing diamonds.

72. - Machinery, equipment and all materials for the printing of colour films.
73. - Machinery, equipment and materials for the production of motion pictures.
74. - Machinery, equipment and materials for use in the manufacture and repair of machinery.
75. - Machinery, equipment and materials for use in the manufacture of printing ink.

II. FOR APPROVED AGRICULTURE, LIVESTOCK, FORESTRY AND FISHERIES

1. - Agricultural machinery, equipment, implements and tools (including poultry farming equipment).
2. - Manures and fertilizers.
3. - Weed killers, insecticides, nematocides and fungicides, vermin killers and apparatus for spraying (including aircraft).
4. - Medicines and mineral supplement for livestock.
5. - Machinery and equipment for irrigation and drainage purposes.
6. - Vehicles excluding passenger cars and spare parts.
7. - Incubators and other poultry farming equipment and such other goods as are intended solely for use in the breeding and rearing of poultry.
8. - Bee hives and bee-keeping apparatus.
9. - Vats, tanks and parts for water storage.
10. - Fish, Crustacea, Molluscs caught by boats operating out of national countries.
11. - Textiles for protecting agricultural products.
12. - Eggs for hatching, semen for artificial insemination imported in accordance with a permit issued by the proper authorities.

13. - Soil conditioners.
14. - Boats, and boat equipment and fuel for fishing.
15. - Marine engines for fishing.
16. - Such other goods as are intended solely for use in approved agriculture, livestock, forestry and fisheries.
17. - Pipes having an internal diameter exceeding 2", and pipe fittings, except plastic pipes.

III. FOR APPROVED TOURIST HOTELS

1. - Building materials for first installation or approved extension,
2. - Equipment and appliances for equipping hotels initially or for approved extensions.

IV. FOR APPROVED MINING PURPOSES

1. - Machinery, equipment and materials for exploration and extraction of minerals, including natural gas.
2. - Machinery, equipment and materials for mining, quarrying and finishing stone products.
3. - Machinery, equipment and materials for the liquefaction and transportation of natural gas.

V. FOR APPROVED PURPOSES CONNECTED WITH AIRCRAFT

1. - Aircraft, component parts, accessories, instruments, ground and technical equipment for approved aircraft services and operations.
2. - Fuel and lubricants for approved aircraft services and operations.
3. - Consumer stores for approved aircraft services and operations.

VI. FOR OTHER APPROVED PURPOSES

1. Boats, boat and navigation equipment, sail, canvas, marine engines for approved services.
2. Instruments, apparatus, radio equipment and materials, including records for broadcasting.
3. Instruments and apparatus for scientific, medical and technical uses or for geological or topographical purposes.
4. Radio telephone and other telecommunication material and equipment.
5. Belt fasteners for securing machines.
6. Containers and packaging materials.
7. Baggage and household effects.
8. Fire fighting equipment and apparatus.
9. Mosquito nets, mosquito netting and mosquito proof gauze.
10. Postal packets the value of which does not exceed 75 cents.
11. Goods made from sea island cotton bearing the mark or Trade Mark of the West Indian Sea Island Cotton Association.
12. Lamps and lanterns, other than electric.
13. Tombstones.
14. Materials for Government contracts.

15. Motor spirit, industrial machinery and transport equipment for use in underdeveloped and interior areas.
16. Signalling equipment.
17. Patterns and samples cut, mutilated or otherwise spoiled so as to render them unmerchantable, and advertising material having no commercial value.
18. Re-imports into a Territory on which duty has been paid on a previous importation and on which no refund of duty has been granted.
19. Articles sent to a Territory for repairs or processing and for subsequent re-exportation.
20. Containers or coverings in which articles not liable to ad valorem duty are imported, provided they are the usual or proper containers or coverings.

ANNEX II

LISTS 'A' TO 'G'

LIST "A"

LIST OF ITEMS IN RESPECT OF WHICH BARBADOS
WILL ADJUST THE RATES IN ITS NATIONAL
TARIFF TO THE RATES IN THE COMMON EXTERNAL
TARIFF OVER THE PERIOD 1ST AUGUST 1974
TO 31ST JULY 1976

Tariff Heading Number	Tariff Description
22.03	Beer made from malt.
22.05.2	Sparkling wine.
22.07	Other fermented beverages (for example, cider, perry and mead).
Ex 27.10.2	Lubricating oils.
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.
61.01	Men's and boys' outer garments.
61.02	Women's, girls' and infants' outer garments.

Tariff Heading Number	Tariff Description
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.
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments.
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).

LIST B

LIST OF ITEMS IN RESPECT OF WHICH BARBADOS
WILL ADJUST THE RATES IN ITS NATIONAL
TARIFF TO THE RATES IN THE COMMON EXTERNAL
TARIFF OVER THE PERIOD 1ST AUGUST 1974
TO 31ST JULY 1978

Tariff Heading Number	Tariff Description
02.02.9	Other
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked.
04.03	Butter.
04.04	Cheese and curd.
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not.
09.02	Tea.
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta".
09.06	Cinnamon and cinnamon-tree flowers.
09.07	Cloves (whole fruit, cloves and stems).

Tariff Heading Number	Tariff Description
09.08	Nutmeg, mace and cardamoms.
09.10	Thyme, saffron and bay leaves; other spices.
12.01	Oil seeds and oleaginous fruit, whole or broken.
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).
53.11	Woven fabrics of sheep's or lambs' wool or of fine animal hair.
55.08	Terry towelling and similar terry fabrics, of cotton.
55.09	Other woven fabrics of cotton.
57.12	Woven fabrics of paper yarn.
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads.
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.
61.10.2	Stockings, socks and sockettes.

Tariff Heading Number	Tariff Description
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit.
67.04	Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles; other articles of human hair (including hair nets).
ex 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; electric heating resistors, other than those of carbon - non domestic.
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems).
ex 85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers - for telegraphy and telephony.
ex 85.15.1	Radio broadcast receivers and television broadcast receivers combined with sound recorders or reproducers.
85.15.9	Other
ex 85.19.9	Other, for telegraphy and telephony.
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter.

Tariff Heading Number	Tariff Description
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter.
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles other than those of heading No. 87.09).
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.
93.02	Revolvers and pistols, being firearms.
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof, including cartridge wads; lead shot prepared for ammunition.

LIST C

LIST OF ITEMS IN RESPECT OF WHICH BARBADOS
WILL ADJUST THE RATES IN ITS NATIONAL
TARIFF TO THE RATES IN THE COMMON EXTERNAL
TARIFF OVER THE PERIOD 1ST AUGUST 1974
TO 31ST JULY 1981

Tariff Heading Number	Tariff Description
08.07	Stone fruit, fresh.
08.08	Berries, fresh.
08.09	Other fruit, fresh.
09.01.9	Other
19.05	Prepared foods obtained by the swelling or reasting 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.
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion.
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.

Tariff Heading Number	Tariff Description
20.03	Fruit preserved by freezing, containing added sugar.
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised).
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.
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages.
40.11.9	Other
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric.
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.

Tariff Heading Number	Tariff Description
42.05	Other articles of leather or of composition leather.
44.16	Cellular wood panels, whether or not faced with base metal.
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.
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels).
44.24	Household utensils of wood.
44.25.9	Other.
60.01	Knitted or crocheted fabric, not elastic nor rubberised.
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised.
61.10.1	Gloves, mittens and mitts.
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets).

LIST D

LIST OF ITEMS IN RESPECT OF WHICH GUYANA
WILL ADJUST THE RATES IN ITS NATIONAL
TARIFF TO THE RATES IN THE COMMON EXTERNAL
TARIFF OVER THE PERIOD 1 AUGUST 1974
TO 31ST JULY 1976

Tariff Heading Number	Tariff Description
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 hucked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground.
19.03	Macaroni, spaghetti and similar products.
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products).
ex 21.07	Preparations with a basis of milk approved as infant foods by the Chief Medical Officer.
25.08	Chalk.
32.08	Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lusters 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.
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses.
33.06.2	Shampoo, toothpaste and toothpowder (including dental powder and dental soap).

Tariff Heading Number	Tariff Description
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.
39.07	Articles of materials of the kinds described in headings Nos. 39.01 to 39.06.
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric.
44.10	Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like.
44.11	Drawn wood; match splints; wooden pegs or pins for footwear.
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 5 mm; veneer sheets and sheets for plywood, of a thickness not exceeding 5 mm.

Tariff Heading Number	Tariff Description
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry.
44.16	Cellular wood panels, whether or not faced with base metal.
ex 46.02	Mats and matting.
ex 46.03	Handbags and travel goods
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.
48.17	Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like.
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.
50.09	Woven fabrics of silk or of waste silk other than noil.
50.10	Woven fabrics of noil silk.

Tariff Heading Number	Tariff Description
51.04	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02.
52.02	Woven fabric of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like.
53.12	Woven fabrics of coarse animal hair other than horsehair.
53.13	Woven fabrics of horsehair.
54.05	Woven fabrics of flax or of ramie.
55.07	Cotton gauze.
55.08	Terry towelling and similar terry fabrics, of cotton.
55.09	Other woven fabrics of cotton.
56.07.9	Other
58.02	Other carpets, carpeting, rugs, mats and matting; and "Kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not).
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).
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope.
ex 60.01	Knitted or crocheted fabric, not elastic nor rubberised, other than articles of a rectangular shape, not hemmed or further worked.
ex 60.04	Shirts, for men and boys, women and girls.

Tariff Heading Number	Tariff Description
60.05	Outer garments and other articles, knitted or cracheted, not elastic nor rubberised.
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.
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.
ex 68.12	Corrugated sheets.
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01.
69.04	Building bricks (including flooring blocks, support or filler tiles and the like).
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.

Tariff Heading Number	Tariff Description
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 perian).
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery.
71.05	Silver, including silver gilt and platinum-plated silver, unwrought or semi-manufactured.
71.06	Rolled silver, unworked or semi-manufactured.
71.07.9	Other
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.
ex 73.27	Belt and bolting for use in industry.
ex 73.40	Reservoirs, tanks, vats and similar containers for liquids of a capacity not exceeding 300 l.; castings and forgings.
ex 76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables - for electricity.

Tariff Heading Number	Tariff Description
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.
ex 76.16	Nails, bolts, nuts, washers, rivets, screws and similar articles; tanks, drums and cylinders for liquids and gases; castings and forgings, chains for use in industry.
ex 77.03	Nails, bolts, nuts, washers, rivets, screws and similar articles, tanks, drums and cylinders for transport and storage of liquids and gases.
ex 79.06	Electro-plating anodes, nails, bolts, nuts, washers, rivets, screws and similar articles; tanks, drums and cylinders for transport and storage of liquids and gases; castings and forgings.
ex 80.06	Tanks, drums and cylinders for transport and storage of liquids and gases; castings and forgings; electro-plating anodes.
83.15.1	Arc welding electrodes.
84.06.3	For marine craft.
ex 84.10.1	For marine engines and aircraft.
84.11.1	Compressors for refrigerators or refrigerating equipment.
84.12	Air conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air.
ex 84.15	Industrial refrigerating machinery; refrigerating units and water and beverage-coolers, non-domestic.

Tariff Heading Number	Tariff Description
84.22.1	Portable jacks for road motor vehicles.
ex 84.63.1	For marine engines and aircraft.
ex 85.13	Telephonic apparatus.
ex 85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers — for telephony.
87.10	Cycles (including delivery tricycles), not motorised.
89.01	Ships, boats and other vessels not falling within any of the following headings of this Chapter.
89.02	Vessels specially designed for towing (tugs) or pushing other vessels.
89.03.9	Other
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.
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof.
94.03	Other furniture and parts thereof.
96.03	Prepared knots and tufts for broom or brush making.

Tariff Heading Number	Tariff Description
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).
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 figures therefor)
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 fair ground amusements; travelling circuses, travelling menageries and travelling theatres.
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles.

LIST E

LIST OF ITEMS IN RESPECT OF WHICH JAMAICA
WILL ADJUST THE RATES IN ITS NATIONAL
TARIFF TO THE RATES IN THE COMMON EXTERNAL
TARIFF OVER THE PERIOD 1ST AUGUST, 1974
TO 31ST JULY, 1976

Tariff Heading Number	Tariff Description
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 of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages.

LIST F

LIST OF ITEMS IN RESPECT OF WHICH JAMAICA
WILL ADJUST THE RATES IN ITS NATIONAL
TARIFF TO THE RATES IN THE COMMON EXTERNAL
TARIFF OVER THE PERIOD 1ST AUGUST, 1973
TO 31ST JULY, 1976

Tariff Heading Number	Tariff Description
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 to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (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.
03.01.1	Aquarium fish.
ex 03.03	Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled; crustaceans, in shell, simply boiled in water, fresh or chilled.

Tariff Heading Number	Tariff Description
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not.
ex 10.06	Rice, in the husk or husked but not further prepared.
ex 16.04.2	Herrings, prepared or preserved.
16.05	Crustaceans and molluscs, prepared or preserved.
25.01.21	Rock salt, sea salt.
25.01.29	Other
27.14.1	Petroleum coke.
30.03.1	Antibiotics (for example, penicillin, streptomycin and tyrocidin).
30.03.2	Quinine sulphate, quinine hydrochloride and quinine dihydrochloride, and all alkaloids (or salts thereof) derived from cinchona bark; but not including quinine compounded with other drugs.
30.03.3	<p>Solvarsan (or arsenamine), peludrin (or 1 - (p-chlorophenyl) - 5 - isopropylbiguanide hydrochloride), atabrin (or mepracin or mepacrine hydrochloride), pamaquin (or plasmoquine or pamaquin nephthosate) and aralen diphosphate (or chloroquine diphosphate) and other products or preparations of the kind mainly used for the treatment of malaria.</p>

Tariff Heading Number	Tariff Description
30.03.4	Insulin.
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 3 to this Chapter.
31.02.1	Ammonium sulphate, ammonium nitrate and urea.
32.09.9	Other
33.02	Terpenic by-products of the deterpenation of essential oils.
33.03	Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration.
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses.
ex 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 - excluding refractory cements or mortars.
ex 40.11.9	Rubber tyres and inner tubes for passenger cars.

Tariff Heading Number	Tariff Description
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric.
44.16	Cellular wood panels, whether or not faced with base metal.
44.19	Wooden beadings and mouldings, including moulded skirting and other moulded boards.
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels).
44.27	Standard lamps, table lamps and other lighting fittings, of wood; articles of furniture, of wood, not falling within Chapter 94; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person; parts of the foregoing articles, of wood.
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale.

Tariff Heading Number	Tariff Description
50.05	Yarn spun from silk waste other than noil, not cut up for retail sale.
50.06	Yarn spun from noil silk, not put up for retail sale.
50.09	Woven fabrics of silk or of waste silk other than noil.
50.10	Woven fabrics of noil silk.
55.07	Cotton gauze.
55.08	Terry towelling and similar terry fabrics, of cotton.
55.09	Other woven fabrics of cotton.
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets).
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables.
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like.
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.

Tariff Heading Number	Tariff Description
71.11	Goldsmiths', silversmiths' and jewellers' sweepings, residues, lemelts, and other waste and scrap, of precious metal.
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal.
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed).
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.
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.
84.08.1	For aircraft.
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance.

Tariff Heading Number	Tariff Description
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems).
ex 85.14	Microphones and stands therefor; loud-speakers; audio-frequency electric amplifiers - for telegraphy and telephony.
ex 85.19,9	Other, for telegraphy and telephony.
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors.
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09).
ex 87.13	Invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof.

LIST G

LIST OF ITEMS IN RESPECT OF WHICH TRINIDAD AND TOBAGO
WILL ADJUST THE RATES IN ITS NATIONAL TARIFF
TO THE RATES IN THE COMMON EXTERNAL TARIFF
OVER THE PERIOD 1ST AUGUST 1974
TO 31ST JULY 1976

Tariff Heading Number	Tariff Description
22.09	Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages.

No. 13490

MULTILATERAL

Agreement for the establishment of the Caribbean Meteorological Organisation. Concluded at Basseterre (St. Kitts-Nevis-Anguilla) on 19 October 1973

Authentic text: English.

Registered by the Caribbean Community Secretariat, acting on behalf of the Parties, on 28 August 1974.

AN AGREEMENT¹ FOR THE ESTABLISHMENT OF THE CARIBBEAN METEOROLOGICAL ORGANISATION

The Governments of the Contracting States:

Recognising the need for the establishment of an efficient meteorological service in the Region;

Conscious of the fact that such a service can contribute to the economic development of the Region;

Mindful that the Common Services Conference convened in Trinidad and Tobago in July 1962 decided that the proposed arrangement in respect of the future of meteorological services in the Region should be embodied in a formal agreement;

Noting that in pursuance of the foregoing a formal agreement was entered into by the Parties and is now in force;

Desiring that regional co-operation in matters of meteorological and allied sciences should be continued and expanded.

Have agreed as follows:

Article 1. ESTABLISHMENT OF THE CARIBBEAN METEOROLOGICAL ORGANISATION

The Caribbean Meteorological Organisation (hereinafter referred to as "the Organisation") is hereby established, with the membership, powers and functions hereinafter stipulated.

Article 2. MEMBERSHIP

Membership of the Organisation shall be open to—

- (a) (i) Antigua;
- (ii) Bahamas;
- (iii) Barbados;
- (iv) Belize;
- (v) British Virgin Islands;

¹ Came into force on 31 May 1974 in respect of the following nine countries, i.e., the date by which eight instruments of ratification, including those of Barbados, Guyana, Jamaica and Trinidad and Tobago, had been deposited with the Caribbean Community Secretariat, in accordance with article 27:

<i>Country</i>	<i>Date of deposit of instrument of ratification</i>
St. Lucia	7 December 1973
Grenada	18 December 1973
Trinidad and Tobago	20 December 1973
Cayman Islands	21 December 1973
Belize	7 January 1974
Guyana	4 February 1974
Barbados	14 January 1974
Montserrat	7 February 1974
Jamaica	31 May 1974

- (vi) Cayman Islands;
 - (vii) Dominica;
 - (viii) Grenada;
 - (ix) Guyana;
 - (x) Jamaica;
 - (xi) Montserrat;
 - (xii) St. Kitts-Nevis-Anguilla;
 - (xiii) St. Lucia;
 - (xiv) St. Vincent;
 - (xv) Trinidad and Tobago;
 - (xvi) Turks and Caicos Islands;
- (b) any other State of the Region able and willing to exercise the rights and assume the obligations of membership and which is admitted as a member in accordance with article 29.

Article 3. OBJECTIVES

The Organisation shall have as its objectives the promotion and co-ordination of regional activities in the fields of meteorology and allied sciences.

Article 4. FUNCTIONS

For the purpose of attaining the objectives set out in article 3 the functions of the Organisation shall include—

- (a) meteorological services to civil aviation;
- (b) cooperation with other services to provide an efficient hurricane warning system;
- (c) provision of meteorological information and advice to member States;
- (d) collection and analysis of all relevant meteorological data available and publication of results;
- (e) cooperation with meteorological services;
- (f) participation in the work of the appropriate international organisations particularly the World Meteorological Organization and the International Civil Aviation Organization;
- (g) the execution of basic scientific observations in keeping with its objectives;
- (h) participation in work in applied meteorology, agricultural meteorology, hydrology and associated research of direct interest to the Region;
- (i) cooperation with all relevant scientific institutions.

Article 5. GENERAL UNDERTAKING AS TO IMPLEMENTATION

Member States shall take all appropriate measures to ensure the carrying out of obligations arising under this Agreement.

Article 6. THE ORGANS

The organs of the Organisation shall include—

- (a) The Caribbean Meteorological Council (hereinafter referred to as “the Council”);
- (b) The Caribbean Meteorological Institute (hereinafter referred to as “the Institute”);
- (c) The Caribbean Meteorological Foundation (hereinafter referred to as “the Foundation”);
- (d) The Headquarters Unit.

Article 7. ESTABLISHMENT AND MEMBERSHIP OF THE COUNCIL

- (1) The Council is hereby established as the supreme organ of the Organisation.
- (2) Each member State shall be entitled to be represented on the Council by one person designated by such State.
- (3) Each member State may, as appropriate, designate an alternate to represent the State at any meeting of the Council.

Article 8. PROCEDURE

(1) The Council shall meet at least once in each calendar year and at such other times as it may consider necessary or on a request submitted to the Secretariat of the Organisation by not less than one third of the member States.

(2) The Chairman of the Council shall be elected by the Council at the beginning of each meeting from among the Council members.

(3) Where the representative of a member State is elected Chairman, that member State shall be entitled to appoint another representative in his place.

(4) The Chairman shall not have a vote, but where no representative has been appointed in accordance with paragraph (3) of this article, the Chairman may in his capacity as a representative exercise his vote. If on any question to be decided by the Council the votes are equally divided, then the motion shall be considered to be lost.

(5) A quorum of the Council shall consist of not less than three fifths of the members.

(6) Where at any meeting of the Council a difference of opinion exists on any matter arising for decision, the decision of the majority of the representatives present shall be the decision of the Council:

—provided that such a majority decision shall not commit any member State to expenditure except with the agreement of such State;

—provided also that such a majority decision shall not preclude any number of member States from agreeing to execute and thereupon executing any projects in meteorology and allied sciences;

—provided also that such a majority decision shall not be put into effect without approval of a majority of the representatives of all member States.

(7) Subject to the foregoing provisions of this Agreement, the Council shall regulate its own procedure.

Article 9. FUNCTIONS AND POWERS

(1) The Council may issue directions of a general or special character as to the policy to be pursued by the Organisation and any organs, institutions or bodies of the Organisation, and effect shall be given to any such directions.

(2) The Council shall be the final authority for the conclusion of agreements on behalf of the Organisation and for entering into relationships between the Organisation and other Organisations and States. The Council may however delegate this authority in any particular case.

(3) Subject to the provisos to article 8 (6) the Council shall take decisions for the purpose of maintaining the financial arrangements necessary for meeting the expenses of the Organisation and shall be the final authority on questions arising in relation to the financial affairs of the Organisation.

(4) The Council may determine the operation of regional programmes in meteorology and allied sciences to achieve the objectives of the Organisation.

(5) The Council may at the request of any member State make provision for the representation of that State by the Organisation on any constituent body of the World Meteorological Organisation.

(6) The Council may generally do all such acts and things as may be requisite in order to fulfil the objectives of the Organisation, and may in particular—

(a) appoint officers and staff to the Organisation upon such terms and conditions as the Council may decide;

(b) establish and designate such institutions, bodies and committees as it sees fit for achieving the purposes of carrying out the objectives of the Organisation.

(7) The Council may delegate to any of its representatives or to any organ of the Organisation or to any officer or member of staff of the Organisation, or to any other person or body, such of its powers and functions as it may decide from time to time, under the terms and within the limits laid down by the Council.

Article 10. THE HEADQUARTERS UNIT

(1) The Commonwealth Caribbean Regional Secretariat shall be recognised as the Secretariat of the Organisation. The principal office of the Secretariat in relation to this Agreement shall be the Headquarters Unit which shall be situated in Trinidad and Tobago unless the Council otherwise determines.

(2) The Headquarters Unit shall enjoy functional autonomy and shall comprise a Co-ordinating Director and such other staff as may be determined by the Council.

(3) The Co-ordinating Director shall be the principal administrative and technical officer of the Headquarters Unit.

Article 11. FUNCTIONS

The functions of the Headquarters Unit shall include—

- (a) undertaking and carrying out of the decisions of the Council;
- (b) advising and assisting member States in particular, those States without national meteorological services;
- (c) formulating and co-ordinating applications and requests for technical assistance from non-member States and international agencies for regional projects;
- (d) representing those member States which so desire at sessions of the Congress of the World Meteorological Organization as determined by Council;
- (e) attending meetings if appropriate, of the International Civil Aviation Organization (ICAO), especially the Regional Air Navigation Meetings;
- (f) collecting and disbursing funds for the operation of regional programmes in meteorology and allied sciences as determined by the Council;
- (g) initiating projects, studies and other programmes of a regional nature in the field of meteorology and allied sciences;
- (h) attending to such other matters relating to the fields of meteorology and allied sciences as may be referred to it by the Council.

Article 12. THE INSTITUTE

The Institute established in Barbados as part of a project in co-operation with the United Nations Development Programme in the Plan of Operation entitled Improvement of the Caribbean Meteorological Services is hereby continued as if established under this Agreement and shall be maintained and controlled by the Organisation and shall be subject to any policy directions of a general or special character which may be issued by the Council.

Article 13. FUNCTIONS

(1) The Institute shall provide training and conduct research in meteorology and allied sciences.

(2) The Institute shall provide facilities to member States for the repair and maintenance of meteorological equipment. It shall undertake the processing and dissemination of climatological data and shall provide advice to member States on request.

(3) The Institute shall, when appropriate, co-operate with national, regional or international organisations or other bodies concerned with the development of meteorology and allied sciences.

(4) The Institute shall also deal with such other matters relating to meteorology and allied sciences as may be referred to it by the Council.

Article 14. BOARD OF GOVERNORS

(1) There shall be in relation to the Institute a Board of Governors (hereinafter referred to as "the Board") which, subject to the provisions of this Agreement, shall be responsible for the general policy and conduct of the affairs of the Institute.

(2) The Board shall comprise—

- (a) not less than seven members who shall be appointed by the Council;
- (b) the Co-ordinating Director and the Principal of the Institute as *ex officio* members.

(3) In appointing members of the Board the Council shall have due regard to the principle of equitable geographical distribution and the necessity of having a quorum of members available at short notice.

(4) The Council shall appoint an alternate with full power to act for a member when he is not present. Such alternate shall, where appropriate, be appointed from the same State or group of States as that of which the member is a representative.

(5) Members shall be appointed for a term of three years unless sooner removed from office by the Council and shall be eligible for re-appointment.

(6) No personal liability shall attach to any member of the Board in respect of anything done or suffered in good faith in the course of his duties and any sums of money, damage or costs which may be recovered against or be payable by such member in respect of any act or thing done in good faith for the purpose of performing his functions under this Agreement shall be paid out of the funds of the Organisation.

(7) The Council shall pay to each member of the Board such remuneration, if any, as may be determined by the Council.

(8) A member of the Board who is in any way, whether directly or indirectly, interested in a contract made or proposed to be made by the Institute shall immediately disclose his interest to the Board and shall not take part in any deliberations or decision of the Board with respect to that contract.

Article 15. PROCEDURE

(1) Four Members (not including *ex officio* members) shall constitute a quorum for any meeting of the Board.

(2) The *ex officio* members of the Board shall have no right to vote.

(3) Subject to the foregoing provisions the Board shall regulate its own procedure.

Article 16. POWERS

The powers of the Board shall include—

- (a) appointing such staff (other than the Principal of the Institute) and other persons as may be necessary for the adequate performance of the functions of the Institute;

- (b) delegating to the Principal of the Institute any of their powers specified in this article in relation to the Institute;
- (c) co-opting any person to assist in the work of the Board so, however, that no such person shall be, or be deemed to be, a member of the Board;
- (d) operating bank accounts.

Article 17. THE PRINCIPAL

(1) The Principal of the Institute (hereinafter referred to as “the Principal”) shall be appointed by the Council upon such terms and conditions as the Council sees fit.

(2) The Principal shall be responsible for carrying out the functions of the Institute and shall do so in accordance with directions of the Board.

Article 18. ADVISERS

(1) The Board may invite such persons as it considers fit to constitute a panel of advisers to the Institute.

(2) The composition of the panel may be varied by the Board from time to time.

Article 19. THE FOUNDATION

The Foundation shall be established with the membership, powers and functions hereinafter set out.

Article 20. MEMBERSHIP AND MANAGEMENT

(1) Membership of the Foundation shall be limited to persons nominated by the Council.

(2) The Management of the Foundation shall be vested in a Board of Management which shall consist of persons appointed by the Council due regard being had to the principle of equitable geographical distribution.

Article 21. PURPOSE AND FUNCTIONS

(1) The purpose of the Foundation is to raise funds for the promotion through the Institute of the study and research of meteorology and allied sciences.

(2) The Foundation shall perform such other functions and have such powers as the Council may entrust to it.

Article 22. THE FINANCIAL ARRANGEMENTS OF THE ORGANISATION

(1) The Council shall consider and approve budgets of the Organisation (including budgets for the Institute, the Foundation and the Headquarters Unit) and shall determine the procedure for establishing annual budgets.

(2) The expenses of the Organisation shall be borne by member States as apportioned by the Council.

Article 23. SETTLEMENT OF DISPUTES

(1) If any dispute shall arise between the Organisation and any member State or between one such member State and another touching or concerning any article, matter or thing whatsoever herein contained, or the operation or construction thereof, or any matter or thing in any way connected with this Agreement or the rights, duties, obligations or liabilities of either Party under or in connection with this Agreement, the same may be reported to the Secretary-General by any of the Parties thereto and the Secretary-General shall promptly notify the other Party of the receipt of the report and shall copy such notification to the Party making the report.

(2) The Parties may refer the dispute within forty-five days from the date of such notification to an Arbitrator appointed by them from the list of Arbitrators drawn up and maintained by the Secretary-General. Where the parties to the dispute fail to appoint such an Arbitrator within the prescribed period the Secretary-General shall notify the Parties of the expiration of the prescribed period and within thirty days following the expiration of that period appoint an Arbitrator from the same list.

(3) The Secretary-General shall provide the Arbitrator with such assistance and facilities as he may require.

Article 24. LEGAL CAPACITY

(1) The Organisation shall possess full juridical personality.

(2) The Organisation shall enjoy in each member State such legal status and legal capacity as may be necessary for the fulfilment of the objectives and the exercise of the functions of the Organisation.

(3) The Organisation shall enjoy in each member State, such privileges and immunities as may be necessary for the fulfilment of the objectives and the exercise of the functions of the Organisation.

Article 25. SIGNATURE

This Agreement shall be open for signature by any of the States listed in article 2 (a) of this Agreement.

Article 26. RATIFICATION

This Agreement and any amendment thereto shall be subject to ratification by the signatory States in accordance with their respective constitutional procedures. Instruments of ratification shall be deposited with the Secretariat which shall transmit certified copies to each member State.

Article 27. ENTRY INTO FORCE

This Agreement shall enter into force on the 31st day of December 1973 if instruments of ratification of eight States including Barbados, Guyana, Jamaica and Trinidad and Tobago have been deposited in accordance with article 26 and, if not, on such later date as the eighth instrument of ratification including those of Barbados, Guyana, Jamaica and Trinidad and Tobago has been deposited. The Secretary-General shall notify member States of the entry into force of this Agreement.

Article 28. REGISTRATION

This Agreement and any amendment thereto shall be registered with the Secretariat of the United Nations.

Article 29. ACCESSION

(1) Any State of the Region may apply to the Council to become a member of the Organisation and may if the Council so decides be admitted to membership in accordance with article 2 (b).

(2) Admission to membership shall be upon such terms and conditions as the Council may decide and shall take effect from the date on which an appropriate Instrument of Accession is deposited with the Secretariat.

Article 30. AMENDMENT

An amendment to the provision of this Agreement shall be submitted to member States for ratification if it is approved by a decision of the Council and it shall have effect provided it is ratified by all member States. Instruments of ratification shall be deposited with the Secretariat which shall notify all member States.

Article 31. WITHDRAWAL

(1) Any member State may withdraw from this Agreement by giving twelve months notice in writing to the Secretariat which shall forthwith notify other member States.

(2) A member State so withdrawing undertakes to honour any financial obligations duly assumed during its membership of the Organisation.

Article 32. SAVING

Nothing contained in this Agreement shall preclude any member State from deciding on the facilities in meteorology and allied sciences which it requires from time to time in its territory but any such State shall meet or make its own provisions for meeting all costs and expenses whatsoever incurred thereby.

Article 33. TRANSITIONAL PROVISIONS

(1) This Agreement shall take the place of the formal Agreement now in force and referred to in the Preamble to this Agreement.

(2) Upon the coming into force of this Agreement, the Organisation shall assume the obligations of, and accept all the assets vested in the Caribbean Meteorological Council established under the formal Agreement.

IN WITNESS WHEREOF the undersigned, being duly authorised thereto by their respective Governments, have affixed their signatures to this Agreement.

DONE at

in a single copy which shall be deposited with the Commonwealth Caribbean Regional Secretariat which shall transmit certified copies to all the Contracting States.

Signed by GERALD A. WATT
For the Government of Antigua,
on 19th October 1973 at Basseterre, St. Kitts-Nevis-Antigua

Signed by
For the Government of Bahamas,
on at

Signed by A. MORRISON
For the Government of Barbados
on 19th October 1973 at Basseterre, St. Kitts-Nevis-Anguilla

Signed by A. A. HUNTER
For the Government of Belize,
on December 10th, 1973, at Georgetown, Guyana

Signed by
For the Government of British Virgin Islands,
on at

Signed by A. B. BUSH
For the Government of Cayman Islands,
on 19th October, 1973, at Basseterre, St. Kitts-Nevis-Anguilla

Signed by
For the Government of Dominica,
on at

Signed by H. PREUDHOMME
For the Government of Grenada,
on 19th October 1973 at Basseterre, St. Kitts-Nevis-Anguilla

Signed by D. M. HOYTE
For the Government of Guyana,
on 27th December 1973 at Georgetown, Guyana

Signed by H. A. CLARKE
For the Government of Jamaica,
on 19th October 1973 at Basseterre, St. Kitts-Nevis-Anguilla

Signed by E. A. DYER
For the Government of Montserrat,
on 19th October 1973 at Basseterre, St. Kitts-Nevis-Anguilla

Signed by
For the Government of St. Kitts-Nevis-Anguilla,
on at

Signed by I. FELICIEN
For the Government of St. Lucia,
on 19th October 1973 at Basseterre, St. Kitts-Nevis-Anguilla

Signed by OTHNEIL SYLVESTER
For the Government of St. Vincent,
on 5th March 1974 at Georgetown, Guyana

Signed by SHAM MOHAMMED
For the Government of Trinidad and Tobago,
on 19th October 1973 at Basseterre, St. Kitts-Nevis-Anguilla

Signed by
For the Government of Turks and Caicos Islands,
on at

RESOLUTION

Whereas the Twelfth Meeting of the Caribbean Meteorological Conference, recognising the need for the expansion of Regional Co-operation in matters of meteorology and allied sciences, agreed that a Caribbean Meteorological Organisation be established;

And whereas it was further agreed that such an Organisation should replace the present Caribbean Meteorological Council;

Be it resolved that upon the entry into force of the Agreement establishing the Caribbean Meteorological Organisation all the assets which are vested in the Caribbean Meteorological Council shall be deemed to have been transferred to the Caribbean Meteorological Organisation.