

CUSTOMS TARIFF (AMENDMENT) (No. 2) DECREE 1968



ARRANGEMENT OF SECTIONS

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Decree No. 55

[31st October, 1968]

Commence-
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1. Section 3 (1) of the Customs Tariff Act 1965 (which relates to the rate of duty payable on goods imported into Nigeria) is amended by the insertion after the word "shown" where it last occurs of the words "and the import duty payable shall be the aggregate amount of the rates shown in the third and fourth columns."

Amendment
of section 3
of Customs
Tariff Act
1965.
1965 No. 3.

2. For Schedules 1, 2, 3 and 4 to the Customs Tariff Act 1965 there shall be substituted Schedules 1, 2, 3 and 4 to this Decree respectively.

Replace-
ment of the
Schedules to
Customs
Tariff Act
1965.
1965 No. 3.

3.—(1) This Decree may be cited as the Customs Tariff (Amendment) (No. 2) Decree 1968 and shall apply throughout the Federation.

Citation,
application
and
revocation.

(2) The Orders set out in Schedule 5 to this Decree are hereby revoked.

SCHEDULES

SCHEDULE 1 IMPORT DUTIES

LIST OF SECTIONS AND CHAPTER TITLES IN SCHEDULE 1 TO THE ACT

Chapters

SECTION I

Live Animals ; Animal Products

1. Live animals
2. Meat and edible meat offals
3. Fish, crustaceans and molluscs
4. Dairy produce ; birds' eggs ; natural honey
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, mate and spices
10. Cereals
11. Products of the milling industry ; malt and starches ; gluten ; inulin
12. Oil seeds and oleaginous fruit ; miscellaneous grains, seeds and fruit ; industrial and medical plants ; straw and fodder
13. Raw vegetable materials of a kind suitable for use in dyeing or in tanning ; lacs ; gums, resins and other vegetable saps and extracts
14. Vegetable plaiting and carving materials ; vegetable products not elsewhere specified or included

SECTION III

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

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

SECTION IV

Prepared Foodstuffs ; Beverages, Spirits and Vinegar ; Tobacco

16. Preparations of meat, of fish, of crustaceans or molluscs
17. Sugars and sugar confectionery
18. Cocoa and cocoa preparations
19. Preparations of cereals, flour or starch ; pastrycooks' products

Chapters

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
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

Chapters

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, hand bags 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 printin industry ; manuscripts, typescripts and plans

SECTION XI

Textiles and Textile Articles*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

Chapters

61. Articles of apparel and clothing accessories of textile fabric, other than knitted or crocheted goods
62. Other made up textile articles
63. Old clothing and other textile articles ; rags

SECTION XII

Footwear, Headgear, Umbrellas, Sunshades, Whips, Riding-crops and Parts thereof ; Prepared Feathers and Articles made therewith ; Artificial Flowers ; Articles of Human Hair ; Fans

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

SECTION XIII

Articles of Stone, of Plaster, of Cement, of Asbestos, of Mica and of Similar Materials ; Ceramic Products ; Glass and Glassware

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

SECTION XIV

Pearls, Precious and Semi-Precious Stones, Precious Metals, Rolled Precious Metals, and Articles thereof ; Imitation Jewellery ; Coin

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

SECTION XV

Base Metals and Articles of Base Metal

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

Chapters

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

SECTION XVIII

Optical, Photographic, Cinematographic, Measuring, Checking, Precision, Medical and Surgical Instruments and Apparatus ; Clocks and Watches ; Musical Instruments ; Sound Recorders and Reproducers ; Television Image and Sound Recorders and Reproducers, Magnetic ; Parts thereof

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

SECTION XIX

Arms and Ammunition ; Parts thereof

- 93. Arms and ammunition ; parts thereof

SECTION XX

Miscellaneous Manufactured Articles

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

SECTION XXI

Works of Art, Collectors' Pieces, and Antiques

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

SCHEDULE I

IMPORT DUTIES

SECTION I

LIVE ANIMALS ; ANIMAL PRODUCTS

CHAPTER 1

LIVE ANIMALS

NOTES

1. This Chapter includes all live animals (including birds) except fish, crustaceans, molluscs and microbial cultures.
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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
01.01	Live horses, asses, mules and hinnies	Free	Free	001.50		No.
01.02	Live animals of the bovine species	Free	Free	001.10		No.
01.03	Live swine	Free	Free	001.30		No.
01.04	Live sheep and goats	Free	Free	001.20		No.
01.05	Live poultry, that is to say, fowls, ducks, geese, turkeys and guinea fowls	Free	Free	001.40		No.
01.06	Other live animals	Free	Free	001.80	Live animals and birds, n.e.s.— including zoo animals of kinds commonly kept as pets.	No.

CHAPTER 2

MEAT AND EDIBLE MEAT OFFALS

NOTE

This Chapter does NOT include :

- (a) Products of the kinds described in headings Nos. 02.01/04 and 02.06, unfit or unsuitable for human consumption ;
 (b) Guts, bladders or stomachs of animals and animal blood (Chapter 5) ; or
 (c) Animal fat, other than products of heading No. 02.05 (Chapter 15).

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
02.01/04	Meat and edible meat offals (including poultry and game), fresh, chilled or frozen ; poultry liver, salted or in brine	50%	Free	011.00		Cwt.
02.05	Unrendered pig fat (free of lean meat) and unrendered poultry fat, fresh, chilled, frozen, salted, in brine, dried or smoked :			411.00		Cwt.
	A. Edible	the lb. £0-1s-6d	Free			
	B. Other	33½%	Free			
02.06	Meat and edible meat offals (including poultry and game but excluding poultry liver), salted, in brine, dried or smoked	50%	Free	012.10 012.90	Bacon and ham Other	Cwt. Cwt.

CHAPTER 3

FISH, CRUSTACEANS AND MOLLUSCS

NOTE

This Chapter does NOT include:

(a) Whales and other marine mammals (heading No. 01.06) or meat thereof (Chapter 2);

(b) Fish (including livers and roes thereof), crustaceans and molluscs, (e.g., lobsters, crabs, oysters), dead, unfit or unsuitable for human consumption either by reason of their species or their condition (Chapter 5); or

(c) Caviar or caviar substitutes (heading No. 16.04/05).

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
03.01	<p>Fish, fresh (live or dead), chilled or frozen:</p> <p>A. Landed by canoes or by *vessels registered in Nigeria</p> <p>B. Landed by *chartered vessels based in Nigeria</p> <p>C. Other</p> <p>*For the purposes of this Tariff No.:-</p> <p>'vessels registered in Nigeria' means Nigerian-owned vessels and other vessels registered with the Federal Ministry of Transport and carrying the Nigerian flag;</p> <p>'chartered vessels based in Nigeria' means vessels chartered for long periods and operated wholly by the charterers in Nigeria but which still maintain their nationality.</p>	<p>Free</p> <p>25%</p> <p>75%</p>	<p>Free</p> <p>Free</p> <p>Free</p>	031.10		Cwt.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
03.02	Fish, salted, in brine, dried or smoked					
	A. Stockfish	the lb. £0-0s-2d	Free	031.21		Cwt.
	B. Other	50%	Free	031.29		Cwt.
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:			031.30		Cwt.
	A. Landed by canoes or by *vessels registered in Nigeria	Free	Free			
	B. Landed by *chartered vessels based in Nigeria	25%	Free			
	C. Other	75%	Free			
	*For the purposes of this Tariff No.:- 'vessels registered in Nigeria' means Nigerian-owned vessels and other vessels registered with the Federal Ministry of Transport and carrying the Nigerian flag; 'chartered vessels based in Nigeria' means vessels chartered for long periods and operated wholly by the charterers in Nigeria but which still maintain their nationality.					

CHAPTER 4

DAIRY PRODUCE ; BIRDS' EGGS ; NATURAL HONEY

NOTES

1. The expression 'milk' means full cream milk 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
04.01	Milk and cream, fresh, not concentrated or sweetened	40%	Free	022.30		Cwt.
04.02	Milk and cream, preserved, concentrated or sweetened :					
	A. Babies' powdered milk and milk foods—not sweetened	Free	Free	022.20	Dried in solid form such as blocks or powder	Cwt.
	B. Other	40%	Free	022.11 022.20	Liquid or semi-solid Dried in solid form such as blocks or powder	Cwt. Cwt.
04.03	Butter	the lb. 50-1s-5d	the lb. 50-0s-1d	022.12 023.00	Liquid or semi-solid	Cwt.
04.04	Cheese and curd	the lb. 50-1s-6d	Free	024.00		Cwt.
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not	66½%	Free	025.00		Cwt.
04.06	Natural honey	66½%	Free	061.80		Cwt.

CHAPTER 5

PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED
NOTES

1. This Chapter does NOT include :

- (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. 05.04/06 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. 96.01/06).

2. For the purposes of heading No. 05.01/03, the sorting of hair by length (provided the root ends and tip ends respectively are not arranged together) shall be deemed not to constitute working.

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

4. Throughout this Schedule, the expression 'horsehair' means hair of the manes and tails of equine or bovine animals.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
05.01/03	Human hair, unworked, horsehair, pigs', hogs' and boars' bristles or hair, badger hair and other brush making hair, and waste of such hair and bristles (including horsehair and horsehair waste put up on a layer or between two layers of other material)	33½%	Free	262.00	Animal hair	Cwt.
				291.00	Other	Ton
				291.00		Ton
05.04/06	Guts, bladders, stomachs, sinews and tendons ; parings and similar waste, of raw hides or skins ; fish waste :					
	A. Edible guts, bladders and stomachs, whether whole or in pieces	75%	Free			
	B. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
05.07	Shins 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	33½%	Free	291.00		Ton
05.08/12	Whalebone and whalebone hair, ivory, tortoise-shell (shell, scales and claws), coral and similar substances, shells, horns, antlers, hooves, nails, claws, beaks, bones and horn-cores (including bones and horn-cores, defatted or treated with acid or degelatinised), unworked or simply prepared but not cut to shape or further prepared; powder and waste of these products	33½%	Free	291.00		Ton
05.13	Natural sponges	33½%	Free	291.00		Ton
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	33½%	Free	291.00		Ton
05.15	Animal products not elsewhere specified or included; dead animals of Chapter 1 or Chapter 3, unfit for human consumption	33½%	Free	291.00		Ton

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. It does NOT include potatoes, onions, shallots or garlic (Chapter 7).

2. Any reference in heading No.06.03/04 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
06.01/02	Bulbs, tubers, tuberous roots, corms, crowns, and rhizomes, dormant, in growth or in flower ; other live plants, including trees, shrubs, bushes, roots, cuttings and slips	Free	Free	292.00		
06.03/04	Cut flowers and flower buds, foliage, branches and other parts 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	66½%	Free	292.00		

CHAPTER 7
EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS
NOTE

In headings Nos. 07.01/03 and 07.04 the word 'vegetables' is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, *Capsicum grossum* (sweet capsicum), fennel, parsley, chervil, tarragon, cress, sweet marjoram, horse-radish and garlic. Dried leguminous vegetables, shelled, however, are to be classified in heading No. 07.05, ground *Capsicum grossum* (sweet capsicum) in heading No. 09.04/10, and flours of the dried leguminous vegetables of heading No. 07.05 and flour, meal and flakes of potato in heading No. 11.03/06.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
07.01/03	Vegetables, fresh or chilled, vegetables (whether or not cooked), preserved by freezing; vegetables provisionally preserved in brine, in sulphur water or in any other preservative solution, but not specially prepared for immediate consumption : A. Potatoes B. Other	71% 50%	4% Free	054.10 054.63 054.40 054.50 054.69	Fresh or chilled Other Fresh or chilled : Tomatoes Other Other, excluding fresh or chilled	Cwt. Cwt. Cwt. Cwt. Cwt.
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	50%	Free	055.59		Cwt.
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split (for example, peas, beans and lentils)	50%	Free	054.20		Cwt.
07.06	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced; sago pith	50%	Free	054.88		Cwt.

CHAPTER 8

EDIBLE FRUITS AND NUTS : PEEL OF MELONS OR CITRUS FRUITS

NOTES

1. This Chapter does NOT include inedible nuts or fruits or groundnuts and other nuts classified under 12.01/02.
2. The word 'fresh' is to be taken to extend to goods which have been chilled.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
08.01/13	Fruit, melon peel, citrus fruit peel and nuts (shelled or not), fresh or dried, preserved by freezing (whether or not cooked, but not containing added sugar) or provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in any other preservative solutions), but unsuitable in that provisionally preserved state for immediate consumption :					
	A. Nuts ; fruit, canned or bottled	75%	Free	051.70	Nuts, fresh or dried	Cwt.
				051.90	Fruit, fresh	
	B. Other	50%	Free	052.00	Fruit, dried	Cwt.
				053.60	Fruit, temporarily preserved	Cwt.
				053.90	Other	

CHAPTER 9

COFFEE, TEA, MATÉ AND SPICES

NOTES

1. Heading No. 09.04/10 shall be taken to include spices mixed with other substances provided that these mixtures retain the essential character of spices including mixed spices. Otherwise the products are not classified in the present Chapter ; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.03/07.

2. This Chapter does NOT include :

- (a) *Capsicum grossum* (sweet capsicum), unground (Chapter 7) ;
(b) Pepper of the variety *Cubeba officinalis* Miquel or *Piper Cubeba* (heading No. 12.07) ; or
(c) Coffee substitutes not containing coffee (heading No. 21.01/02).

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion	66½%	Free	071.10		Cwt.
09.02/03	Tea ; maté	66½%	Free	074.11 074.12 074.20	Black tea Green tea Mate	Cwt. Cwt. Cwt.
09.04/10	Spices (including mixed spices) (for example, pepper, pimento, vanilla, cinnamon, cloves, nutmeg, mace, cardamoms, seeds of anise, badian, fennel, coriander, cumin, caraway and juniper); thyme, saffron and bay leaves	40%	Free	075.00		Lb.

CHAPTER 10

CEREALS

NOTE

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
10.01	Wheat and meslin (mixed wheat and rye)	Free	Free	041.00		Cwt.
10.02	Rye	40%	Free	045.00		Cwt.
10.03	Barley	40%	Free	043.00		Cwt.
10.04	Oats	40%	Free	045.00		Cwt.
10.05	Maize	40%	Free	044.00		Cwt.
10.06	Rice	66½%	Free	042.00		Cwt.
10.07	Buckwheat, millet, canary seed and grain sorghum; other cereals :			045.00		Cwt.
	A. Put up as pet food	50%	Free			
	B. Other	40%	Free			

CHAPTER 11

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

NOTE

This Chapter does NOT include :

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01/02) ;
- (b) Flours modified (for example, by heat-treatment) for infants' food or for dietetic purposes (heading No. 19.01/02). Flours which have been heat-treated merely to improve their baking qualities are, however, to be classified in the present Chapter ;
- (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.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
11.01/02	Cereal flours, 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: A. Flours, groats and meal : (1) Of wheat or of meslin (2) Other B. Other	the ton \$12-10s-0d or 25% 40% 40%	Free Free Free	046.00 047.00 048.90		Cwt. Cwt. Cwt.
11.03/06	Flours, meal and flakes of potatoes or of the products falling within heading 07.05 or 07.06 or Chapter 8	75%	Free	055.59		Cwt.
11.07	Malt, roasted or not	33½%	Free	048.20		Cwt.
11.08/09	Starches ; inulin ; gluten and gluten flour, roasted or not : A. Washing starches B. Other	33½% 40%	Free Free	599.50		

CHAPTER 12

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

NOTES

1. Heading No. 12.01/02 includes ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It does NOT include coconuts (Chapter 8) or olives (Chapter 7 or Chapter 20).

2. (i) Subject to paragraph (ii) below, heading No. 12.03 includes beet seed, 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;

(ii) Heading No. 12.03 does NOT include goods falling within heading No. 07.05 (dried leguminous vegetables), within any heading in Chapter 9 (which relates to spices), within any heading in Chapter 10 (which relates to cereals), within heading No. 12.01/02 or within heading No. 12.07.

3. Heading No. 12.07 includes the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood. Heading No. 12.07 does NOT include:

(a) Oil seeds and oleaginous fruit (heading No. 12.01/02);

(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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
12.01/02	Oil seeds and oleaginous fruit, whole or broken; flours and meals thereof, non-defatted, (excluding mustard flour)	40%	Free	221.00		Ton
12.03	Seeds, fruit and spores, of a kind used for sowing	Free	Free	292.00		
12.04/05	Sugar beet, whole or sliced, fresh, dried or powdered; sugar-cane; chicory roots, fresh or dried, whole or cut, unroasted	40%	Free	054.88		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
12.06	Hops or hop cones or lupulin	33½%	Free	054.84		Cwt.
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 :			292.00		
	A. Kola nuts	40%	Free			
	B. Other	33½%	Free			
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	40%	Free	054.89		Cwt.
12.09/10	Cereal straw and husks, unprepared, or chopped but not otherwise prepared; mangold, swedes, fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	40%	Free	081.00		Cwt.

CHAPTER 13

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

NOTES

Heading No.13.01/03 includes liquorice extract and extract of pyrethrum, extract of hops, extract of aloes and opium. The heading does NOT include :

- (a) Liquorice extract containing more than ten per cent by weight of sugar or when put up as confectionery (heading No. 17.04) ;
- (b) Malt extract (heading No. 19.01/02) ;
- (c) Extracts of coffee, tea or maté (heading No. 21.01/02) ;
- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages (Chapter 22) ;
- (e) Camphor or glycyrrhizin (Chapter 29) ;
- (f) Medicaments falling within heading No. 30.03 ;
- (g) Tanning or dyeing extracts (heading No. 32.01/03 or 32.04) ;
- (h) Essential oils and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05) ; or
- (i) Rubber, balata, gutta-percha or similar natural gums (Chapter 40).

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
13.01/03	Raw vegetable materials of a kind used primarily in dyeing or in tanning; shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams; vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, derived from vegetable products	33½%	Free	292.00		

**VEGETABLE PLAITING AND CARVING MATERIALS ; VEGETABLE PRODUCT NOT ELSEWHERE
SPECIFIED OR INCLUDED**

NOTES

A. The present Chapter does NOT include :

(i) 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 only for use in the manufacture of textiles (Section XI);

(ii) Chipwood (heading No. 44.09/12);

(iii) Wood wool (heading No. 44.09/12); or

(iv) Prepared knots or tufts for broom or brush making (heading No. 96.01/06).

B. The present Chapter includes split osier, reeds, bamboos and the like, rattan cores and drawn or split rattans.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
14.01/03	Vegetable materials of a kind used primarily for plaiting, stuffing (including vegetable materials put up on a layer or between two layers of other material) or in brushes or in brooms (including vegetable materials in hanks or in bundles)	33½%	Free	292.00		
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	33½%	Free	292.00		
14.05	Vegetable products not elsewhere specified or included	33½%	Free	292.00		

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 include :

- (a) Unrendered pig fat or unrendered poultry fat (heading No. 02.05)
- (b) Cocoa butter (heading No. 18.01/05) ;
- (c) Greaves, oil-cake, residual olive pulp or similar residues from the extraction of vegetable oils, of heading No. 23.01/07 ;
- (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. 40.01/02).

2. Soapstocks, oil foots and dregs, stearin, wool grease and fatty substances derived therefrom (including lanolin), glycerol lyes and glycerol residues, acid oils from refining and residues resulting from the treatment of fatty substances or animal or vegetable waxes, are to be taken to fall in this Chapter.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
15.01/17	Animal (including fish) and vegetable fats and oils, whether or not heat-treated or otherwise processed ; prepared edible fats ; fatty acids and fatty alcohols ; glycerol ; degreas ; animal and vegetable waxes (including spermaceti) :			091.30	Lard and other rendered pig fat, rendered poultry fat	Cwt.
				091.40	Margarine, imitation lard and other prepared edible fats	

Section III
15.01/17

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
	A. Edible fats (including margarine, imitation lard and other prepared edible fats)	the lb. £0-1s-6d	Free	411.00	Animal oils and fats (excluding lard)	Cwt.
				421.40	Groundnut (pea-nut) oil	Ton
				421.90	Soya bean, cotton seed, olive, sunflower seed, rape, colza and mustard oils	Ton
	B. Oils :	40%	Free	422.00	Other vegetable oils	Ton
	(1) Edible					
	(2) Other	the gallon £0-1s-6d or 33½%	Free	512.26	Glycerol (glycerine) and glycerol lyes	Gallon
	C. Other			512.25 431.00	Fatty alcohols Other	Gallon Cwt.

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, fish, crustaceans or molluscs falling within any heading in Chapter 2 or 3.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
16.01/03	Meat and meat offal, prepared or preserved (including sausages) ; meat extracts and meat juices	50%	Free	013.01 013.09	Corned beef Other	Cwt. Cwt.
16.04/05	Fish, crustaceans and molluscs, prepared or preserved (including caviar and caviar substitutes)	60%	15%	032.03 032.09	Sardines Other	Cwt. Cwt.

CHAPTER 17

SUGARS AND SUGAR CONFECTIONERY

NOTES

- This Chapter does NOT include :
 - Sugar confectionery containing cocoa (heading No. 18.06) ;
 - Chemically pure sugars other than sucrose, glucose and lactose (Chapter 29) ; or
 - Pharmaceutical products (Chapter 30).
- Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
17.01	Beet sugar and cane sugar, solid : A. Raw, imported by a manufacturer with local sugar cane plantation approved by the Commissioner B. Other	the lb. £0-0s-2d the lb. £0-0s-4d	Free Free	061.20 061.80	Refined Raw	Cwt. Cwt.
17.02/03	Other sugars ; sugar syrups ; artificial honey ; caramel ; molasses (whether or not decolourised) : A. Artificial honey (whether or not mixed with natural honey) B. Other	66½% 40%	Free Free	061.90	Sugars and Syrups n.e.s.	Cwt.
17.04	Sugar confectionery, not containing cocoa	the lb. £0-1s-6d or 75%	Free	062.00		Lb.
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion : A. Beet and cane sugar, flavoured or coloured B. Other	the lb. £0-0s-4d 40%	Free Free	062.00		Lb.

CHAPTER 18

COCOA AND COCOA PREPARATIONS

NOTES

1. This Chapter does NOT include goods described in heading No. 19.01/02, 19.08, 22.01/02, 22.09 or 30.03.
2. Heading No. 18.06 includes sugar confectionery containing cocoa and, subject to Note 1 of this Chapter, other food preparations containing cocoa.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
18.01/05	Cocoa beans, whole or broken, raw or roasted ; cocoa shells, husks, skins and waste ; cocoa paste (in bulk or in block), whether or not defatted ; cocoa butter (fat or oil) ; cocoa powder, unsweetened	the lb. £0-0s-4d	Free	072.00		Cwt.
18.06	Chocolate and other food preparations containing cocoa : A. Chocolate confectionery in block or tablet form, whether 'plain' or 'milk', consisting wholly of chocolate or with the sole addition of fruit or nuts or both B. Other chocolate confectionery C. Chocolate powder and sweetened cocoa powder D. Other	12½% the lb. £0-1s-3d or 66½% the lb. £0-0s-4d 40%	Free Free Free Free	073.00		Lb.

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

NOTES

1. This Chapter does NOT include :

- (a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing fifty per cent or more by weight of cocoa (heading No. 18.06) ;
- (b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (Chapter 23) ; or
- (c) Pharmaceutical products (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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
19.01/02	Malt extract ; preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than fifty per cent by weight of cocoa	40%	Free	048.81 048.82	Malt extract Other	Cwt. Cwt.
19.03	Macaroni, spaghetti and similar products	35%	5%	048.30		Cwt.
19.04	Tapioca and sago ; tapioca and sago substitutes obtained from potato or other starches	40%	Free	055.59		Cwt.
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	40%	Free	048.10		Cwt.
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	40%	Free	048.83		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit :			048.41		Cwt.
	A. Biscuits	75%	Free			
	B. Other	40%	Free			
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion			048.42		Cwt.
	A. Biscuits	75%	Free			
	B. Other :					
	(1) Fruit pie	50%	Free			
	(2) Other	40%	Free			

CHAPTER 20

PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

NOTES

1. This Chapter does NOT include :

(a) Vegetables or fruits falling within any heading in Chapter 7 or 8 ; or

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

2. For the purposes of heading No. 20.01/02, the word 'vegetables' applies only to products which when in their fresh state, are classified in heading No. 07.01/03.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
20.01/02	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard; vegetables prepared or preserved otherwise than by vinegar or acetic acid including tomato juice the dry weight content of which is seven per cent or more : A. Tomato puree and paste B. Fruit, canned or bottled C. Other	50% 75% 50%	25% Free Free	055.53 055.59	Tomato puree and paste Other	Cwt. Cwt.
20.03	Fruit preserved by freezing, containing added sugar : A. Fruit, canned or bottled B. Other	75% 50%	Free Free	053.60		Cwt.
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised), flavoured or not	the lb. 50-1s-3d or 66½%	Free	053.20		Lb.
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar	66½%	Free	053.32		Cwt.
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit; edible plants and parts or roots of plants, conserved in syrup (e.g., ginger and angelica); roasted nuts : A. Nuts, stems and roots B. Fruit, canned or bottled C. Other	40% 75% 50%	Free Free Free	053.90		Cwt.
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit : A. Fruit cordials and squashes B. Fruit juices; grape must; fruit syrups C. Vegetable juices	75% 66½% 40%	Free Free Free	053.50		Gallon

CHAPTER 21

MISCELLANEOUS EDIBLE PREPARATIONS

NOTES

1. This Chapter does NOT include :

(a) Mixed vegetables of heading No. 07.04 ;

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

(c) Products of heading No. 09.04/10 ; or

(d) Yeast put up as medicament (heading No. 30.03).

2. Extracts of the substitutes referred to in Note 1 (b) above are to be classified in heading No. 21.01/02.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
21.01/02	Roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof ; extracts, essences or concentrates, of coffee, tea or mate, and preparations with a basis of those extracts, essences or concentrates	66½%	Free	071.30 099.00 099.00	Coffee extracts, coffee essences and similar preparations containing coffee Other	Cwt.
21.03/07	Food preparations not elsewhere specified or included (for example, mustard, sauces, mixed condiments and mixed seasonings, soups and broths, natural yeasts, prepared baking powders) : A. Saccharin and similar sugar substitutes put up in a form ready for consumption B. Squashes and fruit cordials C. Other	£0-10s-0d per ounce of saccharin or sugar substitutes or 50% on the whole product 75% 40%	Free Free Free			

CHAPTER 22

BEVERAGES, SPIRITS AND VINEGAR

NOTES

1. This Chapter does NOT include :

(a) Sea water (heading No.25.01) ;

(b) Distilled water or conductivity water (Chapter 28) ;

(c) Acetic acid of a concentration exceeding ten per cent by weight of acetic acid (Chapter 29) ;

(d) Medicaments of heading No. 30.03 ; or

(e) Perfumery or toilet preparations (Chapter 33).

2. For purposes of headings Nos. 22.08 and 22.09, the alcoholic strength is to be taken to be that shown on test by Tralles alcoholometer.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
22.01/02	Waters, including spa waters and aerated waters (whether or not flavoured), lemonade, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07 ; ice and snow : A. Table waters, including fresh water B. Mineral waters and squashes C. Other	100% 75% 66⅔%	Free Free Free	111.00		Gallon
22.03	Beer made from malt : A. Stout : (1) Of an original gravity of not more than 1,040°	the gallon £0-16s-0d	Free	112.31	Stout	Gallon

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(2) Of an original gravity of more than 1,040°	the gallon £0-16s-0d plus £0-0s-½d per gallon for each addi- tional degree of original gravity above 1,040°	Free			
	B. Other:					
	(1) Of an original gravity of not more than 1,040°	the gallon £0-14s-10d	the gallon £0-1s-2d	112.39	Other beer (including ale and porter)	Gallon
	(2) Of an original gravity of more than 1,040°	the gallon £0-14s-10d plus £0-0s-½d per gallon for each addi- tional degree of original gravity above 1,040°	the gallon £0-1s-2d plus £0-0s-½d per gallon for each addi- tional degree of original gravity above 1,040°			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
22.04/05	Wine of fresh grapes containing not more than 20 per cent by volume of pure ethyl alcohol; grape must in fermentation or with fermentation arrested: A. Grape must and still wine	the gallon £2-8s-0d	Free	112.14		Gallon
	B. Sparkling wine	the gallon £7-3s-0d	the gallon £0-1s-0d	112.19		
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts and containing not more than 20 per cent by volume of pure ethyl alcohol	the gallon £2-4s-0d	the gallon £0-4s-0d	112.13		Gallon
22.07	Other fermented beverages (for example, cider, perry and mead): A. Cider and perry	the gallon £0-15s-0d	Free	112.21		Gallon
	B. Other	the gallon £2-8s-0d	Free	112.29		
22.08	Ethyl alcohol or neutral spirits, undenatured, whether or not rectified, of a strength of eighty degrees or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength: A. Methylated or denatured, accepted as such by the Board	33½%	Free	512.24		Gallon

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
22.09	B. *Other	the gallon £10-10s-0d or 100%	Free			
	*Spirits (other than those of heading No. 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages:					
	A. Brandy, bitters and liqueurs	the gallon £10-5s-0d	the gallon £0-5s-0d	112.41 112.46	Brandy Bitters and liqueurs	Gallon
	B. Other:					
	(1) Gin, rum, schnapps and whisky	the gallon £10-10s-0d	Free	112.43 112.44 112.45	Rum Whisky Schnapps and gin	
	(2) Other	the gallon £10-10s-0d or 100%	Free	112.49		
22.10	Vinegar and substitutes for vinegar	40%	Free	099.00		

* Spirits imported in casks or drums are subject to the payment of an additional 2s-4d per liquid gallon for every one per cent of pure alcohol by volume in excess of 43 per cent.

CHAPTER 23

RESIDUES AND WASTE FROM THE FOOD INDUSTRIES ; PREPARED ANIMAL FODDER

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
23.01/07	Residues and waste of the food industries (for example : inedible meat or fish flour and meal ; greaves ; bran, sharps and other milling residues ; beet-pulp, bagasse and other waste from sugar, brewing, distilling or starch industries ; oil-cake and other residues (except dregs) from oil extractions ; wine lees ; argol ; vegetable products, not elsewhere specified or included, of a kind used for animal food ; sweetened forage and other prepared animal fodder) :			081.00		Cwt.
	A. Put up as pet foods	50%	Free			
	B. Fishmeal imported not for human consumption	10%	Free			
	C. Other	33½%	Free			

CHAPTER 24

TOBACCO

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
24.01	Unmanufactured tobacco ; tobacco refuse :			121.00		Cwt.
	A. Imported for the manufacture of cigarettes by any person licensed to manufacture cigarettes under the provisions of the Customs and Excise Management Act, 1958	the lb. £0-15s-3d	Free			
	B. Other	the lb. £1-0s-0d	Free			
24.02	Manufactured tobacco ; tobacco ex- tracts and essences :					
	A. Cigars and cheroots	the lb. £3-0s-0d	Free	122.10		Lb. and Hundred
	B. Cigarettes	the lb. £3-0s-0d or £7-7s-0d the thousand cigarettes	Free	122.20		Lb. and Hundred
	C. Other (including snuff)	the lb. £2-5s-0d	Free	122.30		Lb.

SECTION V
MINERAL PRODUCTS

CHAPTER 25

SALT ; SULPHUR, EARTHS AND STONE ; PLASTERING MATERIALS, LIME AND CEMENT

NOTES

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to goods which are in the crude state, or which have been washed (even with chemical substances eliminating the impurities without changing the structure of the product), crushed, ground, powdered, levigated, sifted, screened, concentrated by flotation, magnetic separation or other mechanical or physical processes (not including crystallisation) but not calcined or subjected to any further process other than a process specially mentioned in any heading in respect of the goods described therein.

2. This Chapter does NOT include :

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (Chapter 28) ;
- (b) Ferrous earth colours containing seventy per cent or more by weight of combined iron evaluated as Fe_2O_3 (Chapter 28) ;
- (c) Pharmaceutical products falling within Chapter 30 ;
- (d) Perfumery, cosmetics or toilet preparations (heading No. 33.06) ;
- (e) Road and paving sets, flagstones, curbs, mosaic cubes, and roofing, facing and damp course slates, falling within heading No. 68.01/03 ;
- (f) Precious or semi-precious stones (heading No. 71.01/03) ;
- (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19 ; optical elements of sodium chloride (heading No. 90.01/02) ;
- (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05) ;
- (i) Refractory cements and mortars (e.g., fire cement and furnace cement) (heading No. 38.19)

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
25.01	Common salt (including rock salt, sea salt and table salt) ; pure sodium chloride, salt liquors	the ton 26-0s-0d or 33½%	Free	276.30		Ton
25.02/03	Unroasted iron pyrites ; sulphur of all kinds (other than sublimed sulphur, precipitated sulphur and colloidal sulphur)	33½%	Free	274.00		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
25.04	Natural graphite	33½%	Free	276.80		Ton
25.05	Natural sands of all kinds, whether or not coloured, other than metal bearing sands falling within heading No. 26.01	33½%	Free	273.00		Ton Cwt.
25.06/09	Quartz (other than natural sands); quartzite including quartzite not further worked than roughly split, roughly squared or squared by sawing; 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; chalk; earth colours whether or not calcined or mixed together; natural micaceous iron oxides: A. Fire clay; pigments: (1) Imported by a manufacturer approved in that behalf by the Commissioner (2) Other B. Other			276.80		Ton
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	10% 33½% 33½% Free	Free Free Free Free	271.00		Ton
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherrite), whether or not calcined, other than barium oxide	33½%	Free	276.80		Ton
25.12/13	Infusorial earths, 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; pumice stone; emery, natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	33½%	Free	275.20		Ton

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
25.14/17	Slate, alabaster and monumental or building stone (for example, marble, travertine, ecaussine, granite, porphyry, basalt, and sandstone), including such materials not further worked than roughly split, roughly squared or squared by sawing; 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 metalting 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 this heading	33½%	Free	273.00		Ton
25.18/19	Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite); natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide	33½%	Free	276.80		Ton
25.20/21	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; limestone flux and calcareous stone, commonly used for the manufacture of lime or cement:			273.00		Cwt.
	"A. Gypsum:					
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	33½%	Free			
	B. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	the ton gross £3-0s-0d	Free	661.10		Ton
25.23	Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker :					
	A. Cement clinker	the ton £1-0s-0d	Free	661.88		Ton
	B. Other :					
	(1) For use exclusively by a manufacturer approved in that behalf by the Commissioner	33½%	Free	661.20		Ton
	(2) Other	the ton £2-10s-0d or 40%	Free			
25.24	Asbestos :			276.40		Ton
	A. Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	B. Other	33½%	Free			
25.25/27	Meerschaum (whether or not in polished pieces) and amber ; agglomerated meerschaum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding ; jet ; mica (including splittings and waste) ; natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing ; talc	33½%	Free	276.80		Ton
25.28/29	Natural cryolite, natural chiolite and natural arsenic sulphides	33½%	Free	276.80	Cryolite and chiolite	Ton
				276.90	Other	Ton

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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 eighty-five per cent of H_2BO_3 , calculated on the dry weight	33½%	Free	276.90		Ton
25.31/32	Strontianite (whether or not calcined), other than strontium oxide; mineral substances not elsewhere specified or included (for example, feldspar and fluor spar); broken pottery	33½%	Free	276.80		Ton

CHAPTER 26

METALLIC ORES, SLAG AND ASH

NOTES

1. This Chapter does NOT include:

- (a) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.18/19);
- (b) Basic slag of Chapter 31;
- (c) Slag wool, rock wool, or similar mineral wools (heading No. 68.07);
- (d) Goods falling within heading No. 71.11 (which relates, *inter alia*, to goldsmiths' and silversmiths' sweepings, residues and turnings); or
- (e) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of heading No. 26.01, the term 'metallic ores' means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the fissile or radio-active metals 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 No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
26.01	Metallic ores and concentrates and roasted iron pyrites	Free	Free	281.00	Iron-ores and concentrates ; roasted iron pyrites	Ton
				286.00	Ores and concentrates of uranium and thorium	Ton
				283.00	Ores and concentrates of non-ferrous base metals	Ton
				285.00	Ores and concentrates of silver, platinum and other metals of the platinum group	Ton
				1.2	Gold ores and concentrates	Fine Ounce Troy
26.02	Slag, dross, scalings and similar waste from the manufacture of iron or steel	33½%	Free	276.90		Ton
26.03	Ash and residues (other than from the manufacture of iron or steel), containing metals or metallic compounds	33½%	Free	284.00		Ton
26.04	Other slag and ash, including kelp	33½%	Free	276.80		Ton

CHAPTER 27

MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION ; BITUMINOUS
SUBSTANCES ; MINERAL WAXES

NOTES

1. This Chapter does NOT include :

- (a) Separate chemically defined organic compounds, other than chemically pure methane which is to be classified in heading No. 27.11 ; or
(b) Medicaments (heading No. 30.03).

2. Heading No. 27.06/07 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. 27.09/10 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 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 No.	Tariff Description	Rate of Duty		Code No.	Statistical Key	
		Fiscal Entry	Full		Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
27.01/04	Coal (including briquettes, ovoids and similar solid fuels manufactured from coal) ; lignite (whether or not agglomerated) ; peat (including peat litter), whether or not agglomerated ; coke and semi-coke of coal, of lignite or of peat :			321.40	Coal (anthracite, bituminous) Coke and Semi-coke of coal, lignite, or peat Lignite, peat (including peat litter) ; briquettes of coal, of lignite or peat	Ton
				321.80		Ton
				321.90		Ton
	A. Coke and semi-coke of coal, of lignite, or of peat	Free	Free			
	B. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
27.05	Retort carbon	33½%	Free	513.20		Cwt.
27.05 bis	Coal gas, water gas, producer gas and similar gases	33½%	Free	341.20		
27.06/07	Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products; oils and other products of the distillation or high temperature coal tar; other oils and products as defined in Note 2 to this Chapter:					
	A. Tars; creosote oil	Free	Free	521.10	Tars	Cwt.
	B. Oils, other than creosote oil	the gallon £0-1s-9d	Free	521.90	Other, including oils	Ton
	C. Other	33½%	Free			
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars:					
	A. Pitch	Free	Free	332.92	Pitch	Ton
	B. Other	33½%	Free	332.99	Other	
27.09/10	Petroleum oils and oils obtained from bituminous minerals; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations:					

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	A. Residual fuel oils (ordinarily used as bunker or furnace fuel and not suitable for use in internal combustion engines); crude or partly refined oils for further refining	Free	Free	332.42	Residual fuel oil medium of the following specifications: SSU at 100° F max. Method ASTM D.88. Limit 1,773 seconds. or Redwood 1 at 100 F max. Method IP.70. Limit 1,500 seconds.	Gallon and Ton
				332.43	Residual fuel oil heavy, of the following specifications: SSU at 100° F max. Method ASTM D.88. Limit 3,600 seconds.	Gallon and Ton
				332.49	or Redwood 1 at 100° F max. Method IP.70. Limit 3,500 seconds. Residual fuel oil (of specifications other than shown in items 332.42 and 332.43).	Gallon and Ton
				331.00	Other	Gallon and Ton
	B. Motor spirit including products ordinarily used as such (petrol, gasoline) petroleum ether, petroleum benzene and petroleum naphtha; jet fuels (aviation turbine fuel) other than kerosene	the gallon 10-1s-9d	Free	332.11	Aviation spirit	Gallon and Ton
				332.13	Jet fuel (Aviation turbine fuel)	Gallon and Ton
				332.19	Other	Gallon and Ton

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	C. Kerosene (including kerosene jet fuels) ; lubricating oils (liquid)	the gallon £0-1s-0d	Free	332.21	Lamp oil (Kerosene, illuminating oil)	Gallon and Ton
				332.24	Kerosene jet fuel	Gallon and Ton
				332.53	Lubricating oil	Gallon and Ton
	D. Distillate fuels (gas oil or diesel oils suitable for use in internal combustion engines) :			332.31	Automotive gas oil of the following specifications : SSU at 100° F. Method ASTM D.88. Limit 32-45 seconds or Redwood 1 at 100° F max. Method IP.70. Limit 30-39 seconds.	Gallon and Ton
	(1) For use (other than in road vehicles) by the Nigerian Coal Corporation, the Nigerian Railway Corporation, the Electricity Corporation of Nigeria, the Nigeria Electricity Supply Corporation Ltd. or the Nigerian Ports Authority	the gallon £0-0s-8d	Free	332.32	Industrial diesel fuel of the following specifications : SSU at 100° F max. Method ASTM D.88. Limit 68 seconds. or Redwood 1 at 100° F max. Method IP.70. Limit 60 seconds.	Gallon and Ton
	(2) For other use or by other users	the gallon £0-1s-9d	Free	332.39	Distillate fuels (other than those shown in 332.31 and 332.32)	Gallon
	E. Lubricating greases (including solidified lubricating oils)	the lb. £0-0s-3d	Free	332.56		Lb.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	F. Other	the gallon £0-1s-6d or 33½%	Free	332.22 332.91	White spirit (turpentine substitute) Other	Gallon and Ton Gallon
27.11	Petroleum gases and other gaseous hydrocarbons	33½%	Free	341.10		
27.12	Petroleum jelly	33½%	Free	332.61		Lb.
27.13	Paraffin wax, microcrystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether coloured or not	33½%	Free	332.62		
27.14/15	Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals; bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands:			276.80 332.99	Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands Other	Ton
	A. Asphalt and bitumen (natural or petroleum types)	Free	Free			
	B. Other	33½%	Free			
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):			332.96		Ton
	A. Cut-backs, emulsions or stable suspensions of asphalt, bitumen, pitch or tar, for road surfacing	Free	Free			
	B. Other	33½%	Free			

SECTION VI PRODUCTS OF THE CHEMICAL AND ALLIED INDUSTRIES

NOTES

1. Goods (other than radio-active ores) answering to a description in Notes 1 (aa) (i), (vi), (ix) and (xiv) of Chapter 28 are to be classified in Chapter 28 and in no other Chapter of this Schedule.

2. Subject to Note 1 above, goods classifiable within heading No. 30.03, 30.04, 30.05, 32.09, 33.06, 35.01/06, 37.08 or 38.11 by reason of being put up in measured doses or for sale by retail are to be classified in those headings and in no other heading of this Schedule.

CHAPTER 28

INORGANIC CHEMICALS ; ORGANIC AND INORGANIC COMPOUNDS OF PRECIOUS METALS, OF RARE EARTH METALS, OF RADIO-ACTIVE ELEMENTS AND OF ISOTOPES

NOTES

1. Except 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 carbamate ;
- (iv) Artificial corundum ;
- (v) Carbon black, anthracene black, acetylene black and lamp 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 of combined iron evaluated as Fe_2O_3 ;
- (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) Hydrazine 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) Sulphonitric acid and oleum.
- (b) Products mentioned in (a) and (aa) above dissolved in water ;
- (c) Products mentioned in (a) and (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.
2. In addition to those specified in Note 1 (aa) above, only the following compounds of carbon are to be classified in this Chapter :
- (a) Carbides (including complex carbides) ;
 - (b) Carbon disulphide and carbon oxysulphide ;
 - (c) Carbonates and percarbonates, of inorganic bases ;
 - (d) Cyanamide and its metallic derivatives (other than calcium cyanamide containing, in the dry state, not more than twenty-five per cent by weight of nitrogen) (Chapter 31) ;
 - (e) Cyanates and thiocyanates (including double or complex cyanates), cyanides (including complex cyanides) and fulminates, of inorganic bases ;
 - (f) Cyanogen and cyanogen halides ;
 - (g) Hydrocyanic, hydroferrocyanic and hydroferricyanic acids ;
 - (h) Isocyanic, fulminic, thiocyanic, cyanomolybdic and other simple and complex cyanogen acids ;
 - (i) Oxides and oxyhalides, of carbon ;
 - (k) Sulphoxylates ;
 - (l) Thiocarbonates, selenocarbonates and tellurocarbonates ; and
 - (m) Thiocarbonyl halides.
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 (heading No. 32.07) ;
 - (e) Artificial graphite (heading No. 38.01/02) ; products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17 ; ink removers put up in packings for sale by retail of heading No. 38.19 ; cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19 ;
 - (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.01/03 and 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. 90.01/02).

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
28.01/58	Chemical elements, inorganic chemical compounds and other products specified in Notes 1 and 2 to this Chapter :					
	A. Hydrochloric acid ; sulphuric acid (including oleum) ; ammonia in aqueous solution	Free	Free	513.30	Hydrochloric and sulphuric acids	Cwt.
				513.61	Ammonia, anhydrous or in aqueous solution	Cwt.
	B. Sodium Hydroxide (Caustic Soda)	the cwt. £3-0s-0d	Free	513.62		Cwt.
	C. Sodium Carbonate (Soda Ash) :			514.28		Cwt.
	(1) Imported by a manufacturer (other than a soap manufacturer) approved in that behalf by the Commissioner	33½%	Free			
	(2) Other	the cwt. £3-0s-0d	Free			
	D. Colouring materials :			513.10	Hydrogen, oxygen, nitrogen and rare gases	Cwt.
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free	513.20	Halogens, sulphur (colloidal, precipitated or sublimed), carbon (including carbon black, anthracene black, acetylene black and lamp black), arsenic, boron, mercury, phosphorus, selenium, silicon and tellurium, alkali, alkaline-earth and rare earth metals, yttrium and scandium	
	(2) Other	33½%				
	E. Other	33½%		513.30	Inorganic acids and oxygen compounds of non-metals	Cwt.
				513.40	Halogen and sulphur compounds of non-metals	Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
				513.50	Metallic oxides of a kind mainly used in paints	Cwt.
				513.69	Potassium hydroxide (caustic potash), peroxides of sodium or potassium, oxides, hydroxides and peroxides of strontium, barium or magnesium, aluminium oxide and hydroxide, artificial corundum, chromium oxides and hydroxides, tin oxides and other inorganic bases and metallic oxides, hydroxides and peroxides	Cwt.
				514.94	Calcium carbide	Cwt.
				514.98	Liquid air, hydrogen peroxide, etc.	Cwt.
				514.99	Other inorganic compounds	Cwt.
				515.00	Fissile and radio-active materials	Cwt.

CHAPTER 29
ORGANIC CHEMICALS
NOTES

Section VI

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 phosphoaminolipins ;
- (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, ethers, esters 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 ; and
- (x) Antibiotics.

(d) Products mentioned in (a), (b) and (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) 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) Fats and oils, of fish or marine mammals, whether or not refined, or glycerol (Chapter 15) ;

(b) Ethyl alcohol (heading No. 22.08 or 22.09) ;

(c) Methane (heading No. 27.11) ;

(d) The compounds of carbon mentioned in Notes 1 and 2 of Chapter 28 ;

(e) Urea containing not more than forty-five per cent by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31) ;

(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. 32.05/06) and dyes put up in forms or packings of a kind sold by retail (heading No. 32.09) ;

(g) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 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 tartrate (heading No. 90.01/02).

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
29.01/45	Organic compounds and other products mentioned in Note 1 to this Chapter :					
	A. Acetic acid ; formic acid	Free	Free	512.50		Cwt.
	B. Saccharin and its salts and similar sweetening substances	50-10s-0d per ounce of saccharin or sugar substitute or 50% on the whole product	Free	512.75		Cwt.
	C. Chemicals for the preparation of synthetic perfumes and the like :			512.09		Cwt.
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	50%	Free			
	(2) Other	100%	Free			
	D. Colouring materials :			512.10	Hydrocarbons and their halogenated, sulphonated, nitrated or nitrosated derivatives	Cwt.
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	33½%	Free	512.21	Methyl alcohol (methanol)	Gallon
	E. Other	33½%	Free	512.29	Alcohols (except methyl alcohol), phenols, phenol-alcohols, and their halogenated, sulphonated, nitrated or nitrosated derivatives (including those of methyl alcohol)	Gallon
				512.30	Ethers, epoxides, acetals	Cwt.
				512.40	Aldehyde—, ketone—and quinone—function compounds and their halo-	Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
					genated, sulphonated, nitrated or nitrosated derivatives	
				512.50	Acids, acid anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	Cwt.
				512.60	Inorganic esters and their salts, and their halogenated, sulphonated, nit- rated or nitrosated derivatives	Cwt.
				512.79	Nitro-function compounds	Cwt.
				512.80	Organo-inorganic compounds and heterocyclic compounds	Cwt.
				512.90	Other organic compounds, enzymes, chemically pure sugars, sugar ethers ; and esters and their salts	Cwt.
				541.10	Provitamins and vitamins, and deriva- tives thereof, as defined in Note 1 (c) (iv)	
				541.30	Penicillin, streptomycin, tyrocidine and other antibiotics	
				541.40	Opium, cocaine, caffeine, quinine and other vegetable alkaloids and their derivatives	
				541.50	Hormones and their derivatives as defined in Note 1 (c) (v)	
				541.60	Glycosides and their derivatives, as defined in Note 1 (c) (vii)	

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, antisera, microbial vaccines, toxins, microbial cultures and similar products, and goods of heading No. 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 (except ethyl alcohol) dissolved in water;
(2) All goods falling in Chapter 28 or 29; and
(3) Simple vegetable extracts falling in Chapter 13, 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. This Chapter does NOT include:

- (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 (heading No. 33.06); or
(c) Medicated soap of all kinds (heading No. 34.01).

3. Heading No. 30.05 includes only:

- (a) Sterile surgical catgut and similar sterile suture materials;
(b) Sterile laminaria and sterile laminaria tents;
(c) Sterile absorbable surgical haemostatics;
(d) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding microbial diagnostic reagents of heading No. 30.01/02) 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) Dental cements and other dental filling; and
(f) First-aid boxes and kits.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
30.01/02	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of	33½%	Free	541.60		

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
30.03	glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included; antisera microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products Medicaments (including veterinary medicaments): A. Containing ten per cent or more by volume of ethyl alcohol B. Other	the gallon £10-10s-0d* or 100% 20%	Free Free	541.71 541.72 541.79	Anti-malarials Ointments and liniments Other	
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	33½%	Free	541.91		
30.05	Other pharmaceutical goods as defined in Note 3 to this Chapter	33½%	Free	541.99		

* Alcoholic preparations imported in casks or drums are subject to the payment of an additional £0-2s-4d per liquid gallon for every one per cent of pure alcohol by volume in excess of forty-three per cent.

CHAPTER 31

FERTILIZERS

NOTES

1. The term 'nitrogenous fertilizers' applies only to :

A. Goods which answer to one or other of the descriptions given below :

- (i) Sodium nitrate containing not more than 16.3 per cent by weight of nitrogen ;
- (ii) Ammonium nitrate, whether or not pure ;
- (iii) Ammonium sulphonitrate, whether or not pure ;
- (iv) Ammonium sulphate, whether or not pure ;
- (v) Calcium nitrate containing not more than sixteen per cent by weight of nitrogen ;
- (vi) Calcium nitrate-magnesium nitrate, whether or not pure ;
- (vii) Calcium cyanamide containing not more than twenty-five per cent by weight of nitrogen, whether or not treated with oil ;
- (viii) Urea containing not more than forty-five per cent by weight of nitrogen.

B. Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

C. Fertilizers 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-fertilizing substances.

D. Liquid fertilizers consisting of the goods of sub-paragraphs 1(A) (ii) or (viii) above, or of mixtures of those goods, in an aqueous or liquid ammonia solution.

2. The term 'phosphatic fertilizers' applies only to :

A. Goods which answer to one or other of the descriptions given below :

- (i) Basic slag ;
- (ii) Disintegrated (calcined) calcium phosphates (thermophosphates and fused phosphates) and calcined natural aluminium calcium phosphates ;
- (iii) Superphosphates (single, double or triple) ;
- (iv) Calcium hydrogen phosphate containing not less than 0.2 per cent by weight of fluorine.

B. Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

C. Fertilizer consisting of any of the goods described in (A) or (B) above, but without quantitative criteria, mixed with chalk, gypsum or other inorganic non-fertilizing substances.

3. The term 'potassic fertilizers' applies only to :

A. Goods which answer to one or other of the descriptions given below :

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinit) ;
- (ii) Crude potassium salts obtained by the treatment of residues of beet molasses ;
- (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below ;
- (iv) Potassium sulphate containing not more than fifty-two per cent by weight of K_2O ;
- (v) Magnesium sulphate-potassium sulphate containing not more than thirty per cent by weight of K_2O .

B. Fertilizers consisting of any of the goods described in (A) above, but without quantitative criteria, mixed together.

4. The term 'other fertilizers' is to be taken to include ammonium phosphates containing not less than six milligrammes of arsenic per kilogramme.

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5. For the purposes of the quantitative criteria specified in Notes 1(A), 2(A), 3(A) and 4 above, the calculation is to be made on the dry anhydrous product.

6. This Chapter does NOT include:

- (a) Animal blood of Chapter 5;
- (b) Separate chemically defined compounds (other than those answering to the description in Note 1 (A), 2 (A), 3 (A) or 4 above; or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01/02).

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
31.01/05	Guano and other natural animal or vegetable fertilizers; nitrogenous, phosphatic or potassic fertilizers (mineral or chemical), as defined in Notes 1, 2 and 3 to the present Chapter other fertilizers goods of the present Chapter put up in tablets or similar prepared forms or in packings of a gross weight not exceeding 10 Kg. (22 pounds)	Free	Free	271.00	Fertilizers of animal or vegetable origin, not chemically treated; natural sodium nitrate; natural potassium salts, crude	Ton
				561.10	Nitrogenous fertilizers	Ton
				561.20	Phosphatic fertilizers (including superphosphates and basic dephosphorisation slag)	Ton
				561.30	Potassic fertilizers	Ton
				561.90	Other (including any of the above fertilizers put up in tablets or similar prepared forms or in retail packings).	Ton

CHAPTER 32

**TANNING AND DYEING EXTRACTS ; TANNINGS AND THEIR DERIVATIVES ; DYES, COLOURS,
PAINTS AND VARNISHES ; PUTTY, FILLERS AND STOPPINGS ; INKS****NOTES**

1. This Chapter does NOT include :
 - (a) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05/06, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes in forms or packings of a kind sold by retail falling within heading No. 32.09) ; or
 - (b) Tannates and other tannin derivatives of products falling within Chapter 29 or heading No. 35.01/06.
2. Heading No. 32.05/06 includes mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.
3. Headings Nos. 32.05/06 and 32.07 apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs) or 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 do NOT, however, include prepared pigments falling within heading No. 32.09.
4. Heading No. 32.09 includes solutions (other than collodions) consisting of any of the products specified in heading No. 39.01/06 in volatile organic solvents if, and only if, the weight of the solvent exceeds fifty per cent of the weight of the solution.
5. The expression 'colouring matter' in this Chapter does NOT include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.
6. The expression 'stamping foils' in heading No. 32.09 applies only to products of a kind used for printing, for example, book covers or hat bands, and consisting of :
 - (a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder ; or
 - (b) Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
32.01/03	Tanning extracts of vegetable origin ; tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives ; synthetic tanning substances, whether or not mixed with natural tanning materials ; artificial bates for pretanning (for example, of enzymatic, pancreatic or bacterial origin)	33½%	Free	532.00		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin :			532.00		Cwt.
	A. Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	B. Other	33½%	Free			
32.05/06	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 ; colour lakes :			531.00		Lb.
	A. Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	B. Other	33½%	Free			
32.07	Other colouring matter ; inorganic products of a kind used as luminophores :			533.11		Cwt.
	A. Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	B. Other	33½%	Free			

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Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	33½%	Free	533.31		Cwt.
32.09	Varnishes and lacquers; distempers, prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, in white spirit, in spirits of turpentine, in varnish or in other paint or enamel media; stamping foils; dyes in forms or packings of a kind sold by retail:			533.32		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
32.10	A. Paints, including enamel paints ; lacquers, varnishes and distempers	the lb. £0-0s-10d or 33 $\frac{1}{3}$ %	Free	533.33		Cwt.
	B. Other	33 $\frac{1}{3}$ %	Free			
	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets, or outfits, with or without brushes, palettes or other accessories	33 $\frac{1}{3}$ %	Free			
32.11	Prepared driers	33 $\frac{1}{3}$ %	Free	533.34		Cwt.
32.12	Glaziers' putty ; grafting putty ; painters' fillings, and stopping, sealing and similar mastics including resin mastics and cements	the lb. £0-0s-10d or 33 $\frac{1}{3}$ %	Free	553.35		Cwt.
32.13	Writing ink, printing ink and other inks :					
	A. Printing ink	Free	Free	553.20		Cwt.
	B. Other (including cyclostyling ink)	33 $\frac{1}{3}$ %	Free	895.90		

CHAPTER 33

ESSENTIAL OILS AND RESINOIDS ; PERFUMERY ; COSMETICS AND TOILET PREPARATIONS

NOTES

1. This Chapter does NOT include :

- (a) Compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages (heading No. 22.09) ;
- (b) Soap falling within heading No. 34.01 ; or
- (c) Spirits of turpentine or other products falling within heading No. 38.05/09.

2. Heading No. 33.06 applies to products (whether or not mixed), other than those of heading No. 33.05, suitable for use as perfumery, cosmetics or toilet preparations, put up in packings of a kind sold by retail for such use.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
33.01	Essential oil (terpeneless or not) ; concretes and absolutes ; resinoids : A. Essential Oils B. Other : (1) Imported by a manufacturer approved in that behalf by the Commissioner (2) Other	33½% 50% 100%	Free Free Free	551.10		Lb.
33.02/04	Terpenic by-products of the deterpenation of essential oils ; concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration ; mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries : A. Containing ethyl alcohol ; perfumery material containing alcohol of any description B. Other : (1) Imported by a manufacturer approved in that behalf by the Commissioner (2) Other	the gallon £10-10-0d or 100% 50% 100% 100%	Free Free Free Free	551.20		Lb.
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	100%	Free	551.20		Lb.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
33.06	Perfumery, cosmetics and toilet preparations :					
	A. Liquid perfumes containing alcohol	the gal. £10-10s-0d *or 100% 33½%	Free	553.10		Gallon
	B. Dentifrices ; mouth washes ; medicated dusting powders accepted as such by the Board		Free	553.20 553.30	Dentifrices Talcum and other dusting powders	Lb. Lb.
	C. Shampoos and shaving creams	the lb. £0-0s-9d or 50%	Free	553.30 553.40	Talcum and other dusting powders Scented greases and pomade	Lb. Lb.
	D. Other	100%	Free	553.90	Other	Lb.

* Perfumes imported in casks or drums are subject to the payment of an additional 2s-4d per liquid gallon for every one per cent of pure alcohol by volume in excess of forty-three per cent.

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

- This Chapter does NOT include :
 - Separate chemically defined compounds ; or
 - Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).
- The reference in heading No. 34.01 to soap applies only to soap, soluble in water, with or without the addition of other substances (for example, disinfectants, abrasive powders, fillers or medicaments).
- 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.
- In heading No. 34.04 the expression 'prepared waxes, not emulsified or containing solvents' is to be taken to apply only to :
 - Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes ;
 - Mixtures of different classes of waxes (animal, vegetable, mineral or artificial) ; and
 - 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 include :

(a) Waxes falling within heading No. 27.13 ; or

(b) Separate animal waxes and separate vegetable waxes merely coloured.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
34.01	Soap, including medicated soap	the lb. £0-0s-9d or 50%	Free	554.11	Toilet soap, including medicated and shaving soap and cream	Lb.
34.02	Organic surface-active agents ; surface-active preparations (for example, detergents) and washing preparations, whether or not containing soap	the lb. £0-0s-9d or 50%	Free	554.12 554.20	Other soap including soap flakes and powders	Lb. Cwt.
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 :			332.52		Lb.
	A. Lubricating greases	the lb. £0-0s-3d	Free			
	B. Other	33½%	Free			
34.04	Artificial waxes (including water-soluble waxes) prepared waxes, not emulsified or containing solvents	33½%	Free	599.70		

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
34.05	Polishes and creams (including waxes prepared with solvents or emulsified) for footwear, furniture or floors, metal polishes, scouring powders and similar preparations but excluding prepared waxes falling within heading No. 34.04 : A. Containing soap or detergents B. Other	the lb. £0-0s-9d or 50% 33½%	Free Free	554.30		Lb.
34.06	Candles, tapers, night-lights and the like	33½%	Free	899.31		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, horseshoe shapes, sticks and similar forms	33½%	Free	599.90		

CHAPTER 35

ALBUMINOIDAL SUBSTANCES ; GLUES

NOTE

This Chapter does NOT include :

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
35.01/06	Casein, albumins, gelatin (including gelatin in rectangles, whether or not coloured or surface-worked), peptones and other protein substances, and their derivatives (for example, caseinates and albuminates); isin-glass; hide powder, whether or not chromed; dextrans and soluble or roasted starches; prepared glues not elsewhere specified or included (for example, casein glues, dextrin glues, starch glues, fish glues and glues derived from bones, hides, nerves, tendons or from similar products); products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kilo. (2.204 lb.)	33½%	Free	599.50		

CHAPTER 36

EXPLOSIVES; PYROTECHNIC PRODUCTS; MATCHES; PYROPHORIC ALLOYS;
CERTAIN COMBUSTIBLE PREPARATIONS

NOTES

1. This Chapter does NOT include separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. Heading No. 36.08 applies only to:
 - (a) Metaldehyde, hexamethylene-tetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels; fuel with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form;
 - (b) Liquid fuels (for example, petrol, liquid butane) of a kind used in mechanical lighters, in containers of a capacity not exceeding three hundred cubic centimetres (= .53 pints); and
 - (c) Resin torches, firelighters and the like.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
36.01/05	Propellent powders ; prepared explosives ; mining, blasting, and safety fuses ; percussion and detonating caps ; igniters ; detonators, pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) :			571.10	Propellent powders (including gunpowder) and other prepared explosives	Cwt.
				571.20	Fuses, primers and detonators	Lb.
		Free	Free	571.30	Pyrotechnic articles (such as railway fog signals, distress rockets, fireworks (including Bengal matches), and other life-saving pyrotechnic articles).	
36.06	A. Blasting compounds, fuses and detonators, suitable and intended for blasting and not suitable for use as fireworks or in firearms	Free	Free			
	B. Gunpowder	the lb. £0-7s-6d	Free			
	C. Fireworks (including Bengal matches)	the lb. gross £0-10s-0d	Free			
	D. Other Matches (excluding Bengal matches)	33$\frac{1}{3}$%	Free	899.32		Gross Boxes
	A. In boxes containing eighty matches or less (for the purposes of this heading four 'booklets' of matches shall be regarded as one box)	the gross boxes £1-16s-0d	Free			
	B. In boxes containing more than eighty matches	to be charged in proportion 66$\frac{2}{3}$%	Free	599.90		
36.07	Ferro-cerium and other pyrophoric alloys in all forms	33$\frac{1}{3}$%	Free	899.33		
36.08	Other combustible preparations and products, as defined in Note 2 to this Chapter					

CHAPTER 37

PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

NOTES

1. This Chapter does NOT include waste or scrap materials.

2. Heading No. 37.08 is limited to the following :

(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 include photographic pastes or gums, varnishes or similar products.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper-board or cloth :			862.41		
	A. X-ray films and plates	Free	Free			
	B. Lithographic sheet film of a speed slower than H. and D. 100, 16/10 DIN or 27-Scheiner	Free	Free			
	C. Other	50%	Free			
37.02	Film in rolls (including cinematograph film), sensitised, unexposed, perforated or not :			862.42	Film in rolls, sensitised, unexposed, perforated or not	

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
37.03	A. X-ray films	Free	Free	862.46	Cinematographic film of 16 mm or more	Lb.
	B. Cinematograph films exceeding 9.5 mm in width	Free	Free			
	C. Other	50%	Free	862.49	Other	Lb.
	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed :			862.43		Cwt.
37.04	A. Unexposed, sensitised paper and paperboard	50%	Free			
	B. Other	33½%	Free			
	Sensitised plates and film, exposed but not developed, negative or positive :			862.49		
	A. Cinematograph film :					
37.05	(1) Not exceeding 16 mm in width	the hundred feet £0-5s-0d	Free			
	(2) Other	the hundred feet £0-10s-0d	Free			
	B. X-ray film and plates	Free	Free			
	C. Other	33½%	Free			
37.05	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative and positive :			862.49		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
37.06	A. Positives and X-ray films and plates (positive or negative)	Free	Free			
	B. Other	33½%	Free			
	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	33½%	Free	931.06 863.00	On lease or loan Other	Hundred Feet
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive :			931.06	On lease or loan	Hundred Feet
	A. Not exceeding 16 mm in width	the hundred feet £0-5s-0d	Free	863.00	Other	Hundred Feet
	B. Other	the hundred feet £0-10s-0d	Free			
37.08	Chemical products and flashlight materials, of a kind and in a form suitable for use in photography, as defined in Note 2 to the present Chapter :			862.30		
	A. Flashlight materials	40%	Free			
	B. Other	33½%	Free			

CHAPTER 38
MISCELLANEOUS CHEMICAL PRODUCTS
NOTES

1. This Chapter does NOT include :

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

(1) Artificial graphite (heading No. 38.01/02) ;

(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) Medicaments (heading No. 30.03).

2. Heading No. 38.19 includes the following goods which are to be taken not to fall within any other heading of this Schedule :

(a) Cultured crystals (other than optical elements) weighing not less than two and a half grammes each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals ;

(b) Fusel oil ;

(c) Ink removers put up in packings for sale by retail ;

(d) Stencil correctors put up in packings for sale by retail ;

(e) Ceramic firing testers, fusible (for example, Seger cones) ;

(f) Plasters specially prepared for use in dentistry ; and

(g) Mixed alkylenes with a very low degree of polymerisation.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
38.01/02	Artificial graphite ; colloidal graphite, other than suspensions in oil ; animal black (for example, bone black and ivory black), including spent animal black :			599.70		
	A. Pigments :					
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	33½%	Free			
	B. Other	33½%				
38.03	Activated carbon (decolourising, depolarising or absorbent) ; activated diatomite, activated clay, activated bauxite and other activated natural mineral products	33½%	Free	599.90		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification	33 $\frac{1}{3}$ %	Free	521.90		Ton
38.05/09	Tall oil ; concentrated sulphite lye ; spirits of turpentine and other terpenic solvents produced by the treatment of coniferous woods ; crude dipentene ; sulphite turpentine and pine oil (excluding 'pine oils' not rich in terpineol) ; rosin and resin acids, and derivatives thereof (other than ester gums of heading No. 39.01/06) ; rosin spirit and rosin oils ; wood tar ; wood tar oils (other than composite solvents and thinners of heading No. 38.18) ; wood creosote ; wood naphtha ; acetone oil :			599.60		
	A. Concentrated sulphite lye ; rosin and resin acids and derivatives thereof ; wood tar	33 $\frac{1}{3}$ %	Free			
	B. Other	the gallon £0-1s-6d or 33 $\frac{1}{3}$ %	Free			
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	33 $\frac{1}{3}$ %	Free	599.60		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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)	10%	Free	599.21 599.22 599.23 599.29	Disinfectants Insecticides Fungicides Other	Cwt. Cwt. Cwt.
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries	33½%	Free	599.70		
38.13	Picking 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	33½%	Free	599.90		
38.14/15	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils; prepared rubber accelerators	33½%	Free	599.70		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
38.16	Prepared culture media for development of micro-organisms	33½%	Free	599.70		
38.17	Preparations and charges for fire-extinguishers ; charged fire-extinguishing grenades	Free	Free	599.70		
38.18	Composite solvents and thinners for varnishes and similar products :			599.90		
	A. Consisting wholly or mainly of oils	the gallon £0-1s-6d or 33½%	Free			
	B. Other	33½%	Free			
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 :			599.90 662.30	Chemical products n.e.s. Other	Cwt.
	A. Fire cement and furnace cement :					
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	33½%	Free			
	B. Other	33½%	Free			

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 include :

- (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) Man-made fibres (Section XI) or articles thereof ;
- (g) Footwear, headgear, umbrellas, sunshades, walking-sticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII ;
- (h) Imitation jewellery falling within heading No. 71.16 ;
- (i) Articles falling within Section XVI (machines and mechanical or electrical appliances) ;
- (k) Parts of vehicles or aircraft (Section XVII) ;
- (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90 ;
- (m) Goods falling within Chapter 91 (for example, clocks, watches and parts thereof) ;
- (n) Musical instruments or parts thereof or other articles falling within Chapter 92 ;
- (o) Furniture or parts of furniture (Chapter 94) ;
- (p) Brushes or other articles falling within Chapter 96 ;
- (q) Toys, games or sports requisites (Chapter 97) ; or
- (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.

2. Note omitted.

3. Heading No. 39.01/06 applies 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 one millimetre ; seamless tubes, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked ;
- (d) Plates, sheets, strip, film and foil, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom, not further worked ;
- (e) Waste and scrap.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description (6)	Unit of Quantity (7)
(1)	(2)	(3)	(4)	(5)		
39.01/06	Artificial resins (including run gums and other gums) and artificial plastic materials; regenerated cellulose; cellulose acetate and other derivatives of cellulose; hardened casein, gelatin and other hardened proteins; vulcanised fibre, chlorinated rubber and other chemical derivatives of natural rubber; silicones; polyisobutylene; other high polymers (including alginic acid and its salts and esters); linoxyn:			581.10	Phenoplasts, aminoplasts alkyds, polyallyl esters and unsaturated ployestus, etc.	Cwt.
				581.20	Polyethylene polyesterene, polyvinyl, etc.	Cwt.
				581.30	Regenerated cellulose, chemical derivatives of cellulose and vulcanised fibres	Cwt.
				581.90	Other artificial resins and plastic materials	Cwt.
				893.10	Finished tubes, rods, sticks, profile shapes, and articles of rectangular shapes	Cwt.
	A. Moulded domestic articles; mats and matting	75%	Free			
	B. Silicone oils	the gallon £0-1s-6d or 33½%	Free			
	C. Corrugated sheets of a kind used for roofing and ridgings	20%	Free			
	D. Tiles	the sq. yard £0-9s-0d or 66½%	Free			
	E. Polyethelene films	50%	Free			
	F. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
39.07	Articles of materials of the kind described in heading No. 39.01/06 :			893.10	Finished tubes, rods, sticks, profile shapes, and articles of rectangular shapes	
	A. Banana wrapping being clear polythylene endless tubes perforated both latitudinally and longitudinally having a minimum width of twenty inches and a maximum width of twenty-six inches ; fishing floats for use with nets	Free	Free	893.20	Other	
	B. Accessories imported for use with industrial machinery	5 ⁶ / ₁₀ %	Free			
	C. Articles of apparel and clothing accessories	40 ⁹ / ₁₀ %	Free			
	D. Beads	the lb. gross £0-1s-0d or 40%	Free			
	E. Corrugated sheets of a kind used for roofing and ridgings	20%	Free			
	F. Cushions, mattresses and pillows	66 ² / ₃ %	Free			
	G. Moulded domestic articles ; garden utensils ; mats and matting ; flower vases	75%	Free			
	H. Tiles	the sq. yard £0-9s-0d or 66 ² / ₃ %	Free			
	IJ. Other	33 ¹ / ₃ %	Free			

CHAPTER 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF

NOTES

1. Except where the context otherwise requires, throughout this Schedule the expression 'rubber' means the following products whether or not vulcanised or hardened; natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils, and such substances reclaimed.

2. This Chapter does NOT include 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, or rubberised, knitted or crocheted fabric of heading No. 40.10); other elastic fabric or articles thereof;
- (b) Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15/16);
- (c) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber:
 - (i) Weighing not more than one and a half kilogrammes per square metre (=2.76 pounds per sq. yd.) or
 - (ii) Weighing more than one and a half kilogrammes per square metre (=2.76 pounds per sq. yd.) and containing more than fifty per cent by weight of textile material;
 and articles of those fabrics;
- (d) Felt impregnated or coated with rubber and containing more than fifty per cent by weight of textile material, and articles thereof;
- (e) Bonded fibre 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) Toys, games or sports requisites (other than sports gloves and goods falling within heading No. 40.11) (Chapter 97); 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. 40.01/02, 40.05 and 40.06 the expression 'synthetic rubber' applies to:

(a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur, selenium or tellurium, and which, when so vulcanised as well as may be (without the addition of any substance such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce non-thermoplastic substances which, at a temperature between fifteen and twenty degrees Centigrade, 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 two hours, to a length not greater than one and a half times the original length.

Such substances include cis-polyisoprene, polybutadiene, polychlorobutadiene (GRM), polybutadiene-styrene (GRS), polychlorobutadiene-acrylonitrile (GRN), polybutadiene-acrylonitrile (GRA) and butyl rubber (GRI);

- (b) Thioplasts (GRP); and
- (c) Natural rubber modified by grafting or mixing with artificial plastic material, provided that it complies with the requirements concerning vulcanisation, elasticity and reversibility in (a) above.

5. Heading No. 40.01/02 does NOT apply to :

(a) Natural 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. 40.01/02 ;

(b) Rubber which has been compounded with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) before coagulation or with any substance after coagulation ; or

(c) Mixtures of any of the products specified in Note 1 to the present Chapter, whether or not compounded with any other substance.

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds five millimetres is to be classified as strip, rod or profile shape, falling within heading No. 40.08/09.

7. Heading No. 40.10 includes transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber.

8. For the purposes 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, 40.08/09 and 40.15/16, the expressions 'plates', 'sheets' and 'strip' apply only to plates, sheets and strips, 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. 40.08/09 the expressions 'rods' and 'profile shapes' and in heading No. 40.15/16 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
40.01/02	Rubber latex, natural or synthetic (including mixtures thereof), pre-vulcanised or not ; natural rubber, balata, gutta-percha and similar natural gums, synthetic rubber, and factice derived from oils	66½%	Free	231.00 231.20	Natural rubber, etc. Synthetic rubber, etc.	Ton Ton
40.03/04	Reclaimed rubber; 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	66½%	Free	231.30 231.40	Reclaimed rubber Waste and scrap of unhardened rubber	Ton Ton

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No. 40.01/02; granules of unvulcanised natural or synthetic rubber, compounded ready for vulcanisation; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil) in any form, of a kind known as master-batch	66½%	Free	621.90		Cwt.
40.06	Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)	66½%	Free	621.90	Rubber fabricated materials, other	Cwt.
				621.10	Camel back (rubber compoundstrips), retreading cement; tread cushion and tube gums of types used for tyre retreading	Cwt.
40.07	Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber	33½%	Free	621.90		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
40.08/09	Plates, sheets, strip, rods, piping and tubing and profile shapes, of un-hardened vulcanised rubber : A. Mats and matting B. Tiles C. Other	50 ⁰ / ₁₀₀ 66 ² / ₃ ⁰ / ₁₀₀ 33 ¹ / ₃ ⁰ / ₁₀₀	Free Free Free	621.90		Cwt.
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber : A. Made up, and imported for use with industrial machinery B. Other	5 ⁰ / ₁₀₀ 33 ¹ / ₃ ⁰ / ₁₀₀	Free Free	629.40		Lb.
40.11	Rubber tyres, tyre cases, interchangeable tyre threads, inner tubes and tyre flaps, for wheels of all kinds : A. Tyre cases, tubes and flaps : (1) Cases and tubes with a cross section of 12 inches or more designed to fit wheel rims with a nominal diameter, measured at the tyre seat, of twenty inches or more, and flaps therefor, if in earth mover or grader pattern, and so invoiced	Free	Free	629.11 629.12 629.13 629.14 629.15 629.16	Tyre cases for cycles Tyre cases for motor-cycles, passenger cars and dual-purpose vehicles Tyre cases for trucks (lorries) and buses Tyre cases for tractors and earth-movers Inner tubes for cycles Inner tubes for motor-cycles, passenger cars and dual-purpose vehicles	No. No. No. No. No. No.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(2) Cases of a sectional width exceeding four inches (101 mm.) and less than twelve inches (305 mm.) and tubes and flaps therefor, but excluding such articles designed for aircraft, agricultural tractors or agricultural and industrial implements, earth movers, graders and similar machines	the lb. £0-2s-6d	Free	629.17 629.18 629.19	Inner tubes for trucks (lorries) and buses Inner tubes for tractors and earth-movers Other	No. No. No.
	(3) Cases of a sectional width exceeding one and half inches, and tubes and flaps therefor	33 $\frac{1}{2}$ %	Free			
	(4) Other cases and tubes and flaps therefor:					
	(a) Cases	the pound £0-2s-0d or 50%	Free			
	(b) Other	20%	Free			
	B. Other	20%	Free			
40.12	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	33 $\frac{1}{2}$ %	Free	629.30		
40.13	Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber	40%	Free	841.60		

Section VII
40.14

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
40.14	Other articles of unhardened vulcanised rubber :			629.90		
	A. Accessories imported for use with industrial machinery	5%	Free			
	B. Cushions, mattresses and pillows	66½%	Free			
	C. Mats and matting	50%	Free			
	D. Other	33½%	Free			
40.15/16	Hardened rubber (ebonite and vulcanite) in bulk, plates, sheets, strip, rods, profile shapes, tubes, scrap, waste and powder ; articles of hardened rubber	33½%	Free	629.90 621.90	Articles of hardened rubber Other	Cwt.

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 include :

(a) Parings or similar waste, of raw hides or skins (heading No. 05.04/06) ;

(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, Askrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout this Schedule, the expression 'composition leather' is to be taken to mean only substances with a basis of leather or leather fibre.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
41.01	Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool :				211.00	Cwt.
	A. Of cattle, sheep and goats	Free	Free			
	B. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity (7)
(1)	(2)	(3)	(4)	(5)	(6)	
41.02/08	Leather (including chamois-dressed leather, parchment-dressed leather, patent and imitation leather, and metallised leather)	66 $\frac{2}{3}$ %	Free	1.00		Cwt.
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	33 $\frac{1}{3}$ %	Free	211.00		Cwt.
41.10	Composition leather in slabs, in sheets or in rolls	66 $\frac{2}{3}$ %	Free	611.00		Cwt.

CHAPTER 42

ARTICLES OF LEATHER ; SADDLERY AND HARNESS ; TRAVEL GOODS, HANDBAGS AND SIMILAR CONTAINERS ; ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)

NOTES

1. This Chapter does NOT include :

- (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 (Chapter 43) ;
- (c) String or net bags of Section XI ;
- (d) Articles falling within Chapter 64 ;
- (e) Headgear or parts thereof falling within Chapter 65 ;
- (f) Whips, riding-crops or other articles of heading No. 66.02 ;

- (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10) ;
 (h) Furniture or parts of furniture (Chapter 94) ;
 (i) Toys, games or sports requisites of Chapter 97 ; 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. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.

3. For the purposes of heading No. 42.03, the expression 'articles of apparel and clothing accessories' applies to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
42.01	Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots) for any kind of animal	33½%	Free	612.80	Saddlery and harness-makers' goods of all materials	Lb.
				612.90	Manufactures of leather n.e.s.	
42.02	Travel goods (for example, trunks, suitcases, hat-boxes, travelling-bags, rucksacks), shopping-bags, hand-bags, satchels, briefcases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, collars, footwear, brushes) and similar containers, of leather or of			831.01	Trunks, uniform and attache cases	
				831.02	Handbags, wallets, purses, pocket books and similar articles	
				831.09	Other	

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric :					
	A. Travelling trunks, travel bags, suit-cases, portmanteaux, handbags, purses and wallets :					
	(1) If imported nested	each article £0-6s-0d or 40%	Free			
	(2) Other	40%	Free			
	B. Cases for cameras and projectors	100%	Free			
	C. Cases (for example, spectacle cases) for appliances or apparatus designed for the correction, support or amelioration of bodily disabilities	Free	Free			
	D. Other	33 $\frac{1}{3}$ %	Free			
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	40%	Free	841.30		
42.04	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for industrial purposes :			612.10		Lb.
	A. Accessories imported for use with industrial machinery	5%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
42.05	B. Tools : (1) Industrial (2) Other	Free 33½%	Free Free	612.90		
	C. Other	33½%	Free			
42.06	Other articles of leather or composition leather :			899.99		
	A. Floor mats and matting	50%	Free			
	B. Articles used as apparel or as accessories for apparel	40%	Free			
	C. Other	33½%	Free			
	Articles made from gut (other than silk-worm gut), goldbeater's skin, from bladders or from tendons	33½%	Free			

CHAPTER 43

FURSKINS AND ARTIFICIAL FUR ; MANUFACTURES THEREOF

NOTES

1. Throughout this Schedule references to furskins, include raw furskins and hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does NOT cover :

- Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01 ;
- Raw hides or skins with the hair on, of a kind falling within Chapter 41 (see Note 1 (c) to that Chapter) ;
- Gloves consisting of leather and furskin or of leather and artificial fur (heading No. 42.03) ;
- Articles falling within Chapter 64 ;
- Headgear or parts thereof falling within Chapter 65 ; or
- Toys, games or sports requisites of Chapter 97.

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43.01/04

3. Note omitted.

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 in this Chapter.

5. Throughout this Schedule the expression 'artificial fur' means any imitation of furskin consisting of wool, hair or other fibres gummed or sewn on to leather, woven fabric or other materials, but does not include imitation furskins obtained by weaving (heading No. 58.04 for example).

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
43.01 04	Furskins, raw, tanned or dressed (including pieces or cuttings of tanned or dressed furskin, heads, paws, tails and the like) and artificial fur ; articles of furskin or artificial fur :			212.00	Furskins, raw	Cwt.
	A. Furskins (including pieces, heads, paws, tails and the like) raw or tanned but not dressed	33½%	Free	613.00	Furskins, tanned or dressed	Lb.
	B. Articles of apparel and clothing accessories	40%	Free	842.00	Other	
	C. Floor rugs and mats	50%	Free			
	D. Other	100%	Free			

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 include :

- (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. 13.01/03) ;
- (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. 68.08/09 ;
- (h) Imitation jewellery falling within heading No. 71.16 ;
- (i) Goods falling within Section XVII (for example, wheelwrights' wares) ;
- (j) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
- (k) Musical instruments or parts thereof (Chapter 92) ;
- (l) Parts of firearms (heading No. 93.06) ;
- (m) Furniture or parts thereof falling within Chapter 94 ;
- (n) Toys, games or sports requisites or other articles falling within Chapter 97 ; or
- (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

2. Articles of wood, whether or not comprising accessories or parts of glass, marble or other materials, imported unassembled or disassembled are to be classified as such articles, provided that the parts are imported at the same time.

3. In this Chapter, the expression 'improved wood' means wood which has been subjected to chemical or physical treatment (being, in the case of layers bounded 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.

4. Headings Nos. 44.19-44.28 apply to articles of the respective descriptions of plywood, cellular wood, 'improved' wood or reconstituted wood as they apply to such articles of wood.

5. Heading No. 44.25/26 does NOT apply to tools in which metal parts form the blade, working edge, working surface or other working part.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
44.01/02	Fuel wood ; wood waste (including sawdust) ; wood charcoal (including shell and nut charcoal), agglomerated or not	33½%	Free	241.00		Ton
44.03/04	Wood in the rough, roughly squared or half squared, but not further manufactured	50%	Free	242.00		Cu. Ft.
44.05	Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimetres (.2 inch)	50%	Free	243.00		Cu. Ft.
44.06	Wood paving blocks	50%	Free	631.80		
44.07	Railway or tramway sleepers of wood	50%	Free	243.00		Cu. 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	33½%	Free	631.80		
44.09/12	Hoopwood ; split poles ; piles, pickets and stakes of wood, pointed but not sawn lengthwise ; wooden sticks roughly trimmed but not turned, bent or otherwise worked, suitable			631.80		

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
	for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like; chipwood; drawn wood; matchplints; wooden pegs or pins for footwear; wood wool and wood flour; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids:					
	A. Wooden sticks roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of:					
	(1) Tool handles	5%	Free			
	(2) Umbrella handles	33½%	Free			
	B. Wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids	33½%	Free			
44.09/12	C. Splints and skillets:					
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	50%	Free			
	D. Other	50%	Free			
44.13	Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, channeled, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured	50%	Free	243.00		Cu Ft.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
44.14	Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding five millimetres; veneer sheets and sheets for plywood, of a thickness not exceeding five millimetres (.2 inch)	50%	Free	631.10 631.80	Veneer sheets Other	Cu Ft.
44.15/18	Plywood, blockboard, laminboard, batternboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry; cellular wood panels, whether or not faced with base metal; 'improved' wood, in sheets, blocks or the like; reconstituted wood, being shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like	50%	Free	631.40	'Improved' wood and reconstituted wood	Cwt.
44.19	Wooden beadings and mouldings (including moulded skirting and other moulded boards)	50%	Free	631.80		
44.20	Wooden picture frames, photograph frames, mirror frames and the like	50%	Free	632.70		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, un-assembled or partly assembled	50%	Free	632.10		
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	50%	Free	632.20		
44.23	Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)	50%	Free	632.40		
44.24	Household utensils of wood	50%	Free	632.70		
44.25/26	Wooden tools, tool bodies, tool handles ; boot and shoelasts and trees, of wood ; spools, cops, bobbins, sewing thread reels and the like, of turned wood :			632.80		
	A. Tools and tool bodies ; boot and shoelasts	20%	Free			
	B. Accessories imported for use with industrial machinery ; parts for A	5%	Free			
	C. Other	50%	Free			

Tariff No.	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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 :			632.70		
	A. Beads	the lb. gross £0-1s-0d or 40% 50%	Free			
	B. Other, including ornaments		Free			
44.28	Other articles of wood :			632.80		
	A. Travel chests, trunks, suitcases and the like :					
	(1) If imported nested	Each article £0-6s-0d or 40% 40%	Free			
	(2) Other		Free			
	B. Tiles	66½%	Free			
	C. Other	50%	Free			

CHAPTER 45

CORK AND ARTICLES OF CORK

NOTE

This Chapter does NOT include :

- (a) Footwear or parts of footwear falling within Chapter 64 ;
- (b) Headgear or parts of headgear falling within Chapter 65 ; or
- (c) Toys, games or sports requisites (Chapter 97).

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
45.01/02	Natural cork, unworked or in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers) or crushed, granulated or ground waste cork	33½%	Free	244.00		
45.03/04	Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of natural or agglomerated cork :			633.00		
	A. Fishing floats for use with nets	Free	Free			
	B. Mats and matting	50%	Free			
	C. Tiles	66½%	Free			
	D. Other	33½%	Free			

CHAPTER 46

MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIAL;
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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
46.01	Plaits and similar products of plaiting materials, for all uses, whether or not assembled into strips	33½%	Free	899.20		
46.02	Plaiting materials bound together in parallel strands or woven, in sheet form, including matting, mats and screens ; straw envelopes for bottles :			657.80		
	A. Mats and matting	50%	Free			
	B. Other	33½%	Free			

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46.03

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
46.03	<p>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 :</p> <p>A. Mats and Matting</p> <p>B. Travel bags and cases, handbags and the like :</p> <p>(1) If imported nested</p> <p>(2) Other</p> <p>C. Other</p>	<p>50%</p> <p>Each article £0-6s-0d or 40%</p> <p>40%</p> <p>66½%</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>	899.20		

SECTION X

PAPER-MAKING MATERIAL ; PAPER AND PAPERBOARD AND ARTICLES THEREOF

CHAPTER 47

PAPER-MAKING MATERIAL

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
47.01	Pulp derived by mechanical or chemical means from any fibrous vegetable material	33½%	Free	251.70 251.80 251.90	Sulphate wood pulp Sulphite wood pulp Semi chemical wood pulp, paper waste, etc.	Cwt. Cwt. Cwt.
47.02	Waste paper and paperboard ; scrap articles of paper or of paperboard, fit only for use in paper-making	33½%	Free	251.90		Cwt.

CHAPTER 48

PAPER AND PAPERBOARD ; ARTICLES OF PAPER PULP, OF PAPER OR OF PAPERBOARD

NOTES

1. This Chapter does NOT include :

- (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 plastic sheeting, or vulcanised fibre (heading No. 39.01/06) 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) Paper-backed metal foil (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, heading No. 48.01/02 includes paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false-water-marking, and also paper and paperboard coloured or marbled throughout the mass by any method. It does not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.

3. Paper or paperboard answering to a description in two or more of the headings Nos. 48.01/02 to 48.07 is to be classified under that one of such headings which occurs latest in this Schedule.

4. Headings Nos. 48.01/02 to 48.07 do NOT apply to paper, paperboard or cellulose wadding:
- (a) In strips or rolls of a width not exceeding fifteen centimetres;
 - (b) In rectangular sheets (unfolded if necessary) of which no side exceeds thirty-six centimetres; or
 - (c) Cut into shapes other than rectangular shapes. Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.01/02.

5. For the purposes of heading No. 48.11, 'wallpaper and lincrusta' apply only to:

- (a) Paper in rolls, suitable for wall or ceiling decoration, being:
 - (i) Paper with one or with two margins, with or without guide marks; or
 - (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding sixty centimetres;
- (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.

6. Heading No. 48.15 applies to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and toilet paper in rolls or packets, but not the articles mentioned in Note 7.

7. Heading No. 48.20/21 applies 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
48.01/02	Paper and paperboard (including cellulose wadding), machine or hand-made, in rolls or sheets :			641.10	Newsprint	Cwt.
	A. Newsprint	Free	Free	641.20	Other printing and writing paper (machine-made)	Cwt.
				641.30	Kraft paper and kraft paperboard	Cwt.
	B. Kraft Paper :			641.40	Cigarette paper	Cwt.
	(1) Imported for use by a manufacturer approved in that behalf by the Commissioner	10%	Free	641.70	Hand-made paper	Cwt.
	(2) Other	25%	Free	641.50	Other	
	C. Printing and writing paper (other than newsprint), in rolls of a width not less than nine inches or in sheets in the original mill ream wrapper, of a size not less than sixteen inches by fifteen inches	15%	Free			
	D. Paperboard in uncut sheets of a size not less than sixteen inches by fifteen inches and weighing more than 150 grammes per square metre (=4.43 ounces per square yard)	15%	Free			
	E. Other	25%	Free			
48.03	Parchment or grease-proof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	25%	Free	641.90		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 :			641.90		Cwt.
	A. Printing and writing paper in rolls of a width not less than nine inches or in sheets in the original mill ream wrapper, of a size not less than sixteen inches by fifteen inches	15%	Free			
	B. Paperboard in uncut sheets of a size not less than sixteen inches by fifteen inches and weighing more than 150 grammes per square metre (=4.43 ounces per square yard)	15%	Free			
	C. Other	25%	Free			
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets :			641.90		Cwt.
	A. Printing and writing paper in rolls of a width not less than nine inches or in sheets in the original mill ream wrapper, of a size not less than sixteen inches by fifteen inches	15%	Free			
	B. Paperboard in uncut sheets of a size not less than sixteen inches by fifteen inches and weighing more than 150 grammes per square metre (=4.43 ounces per square yard)	15%	Free			
	C. Other	25%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		Unit of Quantity
		Fiscal Entry	Full	Code No.	Description	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	25%	Free	641.90		Cwt.
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 :			641.20		Cwt.
	A. Printing and writing paper (not ruled, lined or squared) in rolls of a width not less than nine inches or in sheets in the original mill ream wrapper, of a size not less than sixteen inches by fifteen inches	15%	Free			
	B. Paperboard in uncut sheets of a size not less than sixteen inches by fifteen inches and weighing more than 150 grammes per square metre (=4.43 ounces per square yard)	15%	Free			
	C. Other	25%	Free			Cwt.
48.08	Filter blocks, slabs and plates, of paper pulp	25%	Free	641.90		
48.09	Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders	25%	Free	641.60		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	25%	Free	642.90		Cwt.
48.11	Wallpaper and lincrusta; window transparencies of paper	25%	Free	641.90		
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:			657.40		Sq. Yard
	A. Tiles	66½%	Free			
	B. Other	50%	Free			
48.13	Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes	25%	Free	642.90		
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	25%	Free	642.20		Cwt.
48.15	Other paper and paperboard, cut to size or shape:			642.90		
	A. Teleprinter paper and wheatstone paper (morse tape), spool paper (for example, lithographic and monotype spool papers)	Free	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description (6 ^c)	Unit of Quantity (7)
(1)	(2)	(3)	(4)	(5)		
	B. Toilet paper	33½%	Free			
	C. Other	25%	Free			
48.16	Boxes, bags and other packing containers, of paper or paperboard	25%	Free	642.11		Cwt.
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	25%	Free	642.12		Cwt.
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 cover, of paper or paperboard :			642.30		
	A. Diaries	40%	Free			
	B. Other	25%	Free			
48.19	Paper or paperboard labels, whether or not printed or gummed	25%	Free	892.91		
48.20/21	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) ; other articles of paper pulp, paper, paperboard or cellulose wadding :			642.90		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	A. Accessories imported for use with industrial machinery	5%	Free			
	B. Electrolytic paper, in rolls, of a kind used with echo-sounding equipment	Free	Free			
	C. Other	25%	Free			

CHAPTER 49

PRINTED BOOKS, NEWSPAPERS, PICTURES AND OTHER PRODUCTS OF THE
PRINTING INDUSTRY ; MANUSCRIPTS, TYPESCRIPTS AND PLANS

NOTES

1. This Chapter does NOT include :

- (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, postage, revenue or similar stamps, antiques of an age exceeding one hundred years or other articles falling within Chapter 99.

2. Note omitted.

3. Heading No. 49.01/03 applies 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. Heading No. 49.01/03 does NOT 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. Note omitted.

6. For the purposes of heading No. 49.06, the expression 'manuscripts and typescripts' includes 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. 49.08/09, the expression 'picture postcards' means cards consisting essentially of an illustration and bearing printed indications of their use.

Tariff No.	Tariff Description	Rate of Duty ₹		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
49.01/03	Printed books (including children's picture books and painting books), booklets, brochures, pamphlets and leaflets ; newspapers, journals and periodicals, whether or not illustrated	Free	Free	892.20 892.10	Newspapers, journals and periodicals Other	
49.04	Music, printed or in manuscript, whether or not bound or illustrated	Free	Free	892.30		
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	892.10		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
49.06	Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts	Free	Free	892.99		
49.07	Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books:			2.1 2.2 892.93	Issued banknotes: Notes of Nigerian circulation Other banknotes Other	Face Value Face Value Face Value
	A. Cheque books and cheques	25%	Free			
	B. Other	Free	Free			
49.08/09	Transfers (decalcomanias) picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings:			892.40		
	A. Greeting cards	40%	Free			
	B. Other	25%	Free			
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks but excluding memorandum blocks incorporating calendars (Chapter 48)	40%	Free	892.94		

Section X
49.11

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
49.11	Other printed matter, including printed pictures and photographs :			892.99		
	A. Framed :					
	(1) Of wood	50%	Free			
	(2) Other	75%	Free			
	B. Labels	25%	Free			
	C. Other	Free	Free			

SECTION XI

TEXTILES AND TEXTILE ARTICLES

NOTES

1. This section does NOT include :

- (a) Animal brush making bristles or hair or horsehair or horsehair waste of heading No. 05.01/03 ;
- (b) Human hair or articles of human hair of heading No. 05.01/03 or 67.03/04, 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 (heading No. 25.24) or articles of asbestos (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 one millimetre and strip (artificial straw and the like) of a width exceeding five millimetres, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46) ;
- (h) Woven textile fabrics, felt or bonded fibre fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40 ;
- (i) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within Chapter 43 ;
- (k) Articles falling within heading No. 42.01 or 42.02 (saddlery, harness, travel goods, haversacks, handbags and the like) ;
- (l) Cellulose wadding (Chapter 48) ;
- (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 of any kind (heading No. 65.03/06 or 67.03/04 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 (toys, games and sports requisites).

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

- (a) Goods containing more than 10 per cent by weight of silk, noil or other waste silk or any combination thereof are to be classified in Chapter 50, and, for the purposes of classification in that Chapter, as if consisting wholly of that one of those materials which predominates in weight ;
- (b) All other goods are to be classified as if consisting wholly of that one textile material which predominates in weight over any other single textile material.

(B) For the purposes of the above rules :

(a) Metallised yarn 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 Note 3 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, or man-made fibres described in Note 1 (b) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding two grammes per metre (18,000 denier) ;

(b) Of man-made fibres described in Note 1 (a) to Chapter 51 (including yarn of two or more monofil of Chapter 51), of a weight exceeding one gramme per metre (9,000 denier) ;

(c) Of true hemp or flax :

(i) Polished or glazed, of which the length per kilogramme, multiplied by the number of constituent strands, is less than 7,000 metres ;

(ii) Not polished or glazed and of a weight exceeding two grammes per metre ;

(d) Of coir, consisting of three or more plies ;

(e) Of other vegetable fibres, or a weight exceeding two grammes per metre ; or

(f) Reinforced with metal.

(B) Exceptions :

(a) Yarn of sheep's or lambs' wool or other animal hair and paper yarn, other than yarn reinforced with metal ;

(b) Continuous filament tow of man-made fibres and man-made fibres in slivers or rovings ;

(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. Note omitted.

5. Note omitted.

6. For the purposes of this Section, the expression 'made up' means :

(a) Cut otherwise than into rectangles ;

(b) Made ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets) ;

(c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges ;

(d) Cut to size and having undergone a process of drawn thread work ;

(e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).

7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, do not 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 No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
50.01/03	Silk-worm cocoons, raw silk (not thrown) and silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	33½%	Free	261.00		Cwt.
50.04/08	Silk yarn and yarns spun from noil silk or from other waste silk ; silk-worm gut ; imitation catgut of silk	33½%	Free	651.10		Lb.
50.09/10	Woven fabric of silk or of noil silk or of other waste silk	the square yard £0-3s-0d or 50%	Free	653.19		Sq. Yard and Lb.

CHAPTER 51
MAN-MADE FIBRES (CONTINUOUS)

NOTES

1. Throughout this Schedule, the term 'man-made fibres' means fibres or filaments of organic polymers produced by manufacturing processes, either:

- (a) By polymerisation or condensation of organic monomers, or 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 (copra), cellulose acetate and alginates.

2. Heading No. 51.01/03 does NOT include continuous filament tow of man-made fibres falling within Chapter 56.

3. The expression 'yarn of man-made fibres (continuous)' does NOT include 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 any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of man-made fibre materials of a width exceeding five millimetres, are to be classified in Chapter 39.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
51.01/03	Yarn of man-made fibres (continuous) monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials :			651.60	Of synthetic fibres	Lb.
				651.70	Of regenerated fibres	Lb.
	A. Wholly of man-made fibre (including monofil and strip (artificial straw and the like)), or of such fibres mixed with cotton :					
	(1) Sewing Thread	the lb. (net thread weight) £0-5s-6d or 33½%	Free			
	(2) Darning, crocheting, sewing (excluding sewing thread) or embroidering	the lb. (net thread weight) £0-4s-0d or 33½%	Free			
	(3) Yarns imported for use by a manufacturer approved in that behalf by the Commissioner	the lb. (net thread weight) £0-0s-4d	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
51.04	(4) Waste yarns imported for use in the manufacture of blanket or towel by a manufacturer approved in that behalf by the Commissioner	the lb. (net thread weight) £0-0s-1d	Free			
	(5) Other	the lb. (net thread weight) £0-1s-2d	Free			
	B. Other	33½%	Free			
	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01/03	the sq. yard £0-2s-9d or 40%	Free	653.57	Of synthetic fibres, white, bleached or unbleached	Sq. Yard and Lb.
				653.58	Headties of synthetic fibres, in the piece	Sq. Yard and Lb.
				653.59	Synthetic fibres coloured, printed or piece-dyed	Sq. Yard and Lb.
				653.67	Of regenerated fibres, white, bleached or unbleached	Sq. Yard and Lb.
				653.69	Of regenerated fibres, coloured, printed or piece dyed	Sq. Yard and Lb.

CHAPTER 52
METALLISED TEXTILES

Section XI
52.01

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	33½%	Free	651.90		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 :			653.90		Lb.
	A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the square yard £0-3s-0d or 50%	Free			
	B. Other	33½%	Free			

CHAPTER 53
WOOL AND OTHER ANIMAL HAIR

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
53.01/05	Sheep's or lambs' wool and other animal hair, whether or not carded or combed, and waste of such wool or of animal hair whether or not pulled or garnetted (including pulled or garnetted rags)	33½%	Free	262.00		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
53.06/10	Yarn of sheep's or lambs' wool, of horse-hair or of other animal hair	33½%	Free	651.20		Lb.
53.11/13	Woven fabrics of sheep's or lambs' wool, of horse-hair or of other animal hair	the sq. yard £0-3s-0d or 50%	Free	653.90	Of horse-hair or of other coarse animal hair	Lb.
				653.20	Other	Sq. Yard and Lb.

CHAPTER 54

FLAX AND RAMIE

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
54.01/02	Flax and ramie, raw or processed but not spun ; flax tow, ramie noils and waste of flax or of ramie (including pulled or garnetted rags)	33½%	Free	265.00		Cwt.
54.03/04	Flax or ramie yarn	33½%	Free	651.50		Lb.
54.05	Woven fabrics of flax or of ramie	the sq. yard £0-3s-0d or 50%	Free	653.30		Sq. Yard and Lb.

CHAPTER 55

COTTON

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
55.01/04	Cotton whether or not carded or combed, cotton linters and cotton waste (including pulled or garnetted rags)	33½%	Free	263.00		Cwt.
55.05/06	Cotton yarn :			651.30	Grey (unbleached), not mercerised nor put up for retail sale	Lb.
	A. Wholly of cotton or cotton mixed with man-made fibres (including monofil and strip, artificial straw and the like) :			651.40	Other	
	(1) Sewing Thread	the lb. (net thread weight) £0-5s-6d or 33½%	Free			
	(2) Darning, crocheting, sewing (excluding sewing thread) or embroidery	the lb. (net thread weight) £0-4s-0d or 33½%	Free			
	(3) Yarns imported for use by a manufacturer approved in that behalf by the Commissioner	the lb. (net thread weight) £0-0s-4d)	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
55.07/09	(4) Waste yarns imported for use in the manufacture of blanket or towel by a manufacturer approved in that behalf by the Commissioner	the lb. (not thread weight) £0-0s-1d	Free			
	(5) Other	the lb. (not thread weight) £0-1s-2d	Free			
	B. Other	33½%	Free			
	Woven fabrics of cotton :			652.10	Grey (unbleached), not mercerised	Sq. Yard and Lb.
	A. Terry towelling and similar terry fabrics	the sq. yard £0-4s-0d or 50%	Free	652.25	White (bleached)	Sq. Yard and Lb.
	B. Unbleached grey baft imported for use exclusively for the production of printed cotton fabrics by a manufacturer approved in that behalf by the Commissioner	the sq. yard £0-0s-6.3d	Free	652.26	Printed	Sq. Yard and Lb.
				652.27	Piece-dyed	Sq. Yard and Lb.
				652.28	Colour-woven	Sq. Yard and Lb.
				652.29	Other	Sq. Yard and Lb.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	C. Imported for use exclusively for the producing of umbrellas by a manufacturer approved in that behalf by the Commissioner	33 $\frac{1}{2}$ %	Free			
	D. Other:					
	(1) Plain weave, unbleached or bleached but not mercerised, dyed or otherwise processed	the sq. yard £0-1s-3d or 33 $\frac{1}{2}$ %	Free			
	(2) Other	the sq. yard £0-2s-9d or 40%	Free			

CHAPTER 56
MAN-MADE FIBRES (DISCONTINUOUS)

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
56.01/04	Man-made fibres (discontinuous) and waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), whether or not carded or combed or otherwise prepared for spinning; continuous filament tow	33 $\frac{1}{2}$ %	Free	266.00		Cwt.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
56.05/06	Yarns of man-made fibres (discontinuous or waste) :			651.60 651.70	Of synthetic fibres Of regenerated fibres	Lb. Lb.
	A. Wholly of man-made fibres (including monofil and strip (artificial straw and the like)), or of such fibres mixed with cotton :					
	(1) Sewing Thread	the lb. (net thread weight) £0-5s-6d or 33½%	Free			
	(2) Darning, crocheting, sewing (excluding sewing thread) or embroidery	the lb. (net thread weight) £0-4s-0d or 33½%	Free			
	(3) Yarns imported for use by a manufacturer approved in that behalf by the Commissioner	the lb. (net thread weight) £0-0s-4d	Free			
	(4) Waste yarns imported for use in the manufacture of blanket or towel by a manufacturer approved in that behalf by the Commissioner	the lb. (net thread weight) £0-0s-1d	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
56.07	(5) Other	the lb. (net thread weight) £0-1s-2d	Free			
	B. Other	33½%	Free			
	Woven fabrics of man-made fibres (discontinuous or waste)	the sq. yard £0-2s-9d or 40%	Free	653.54	Of synthetic fibres, white	Sq. Yard and Lb.
				653.55	Of synthetic fibres, printed	Sq. Yard and Lb.
				653.56	Of synthetic fibres, piece-dyed	Sq. Yard and Lb.
				653.57	Of synthetic fibres, yarn dyed	Sq. Yard and Lb.
				653.64	Of regenerated fibres, white	Sq. Yard and Lb.
				653.65	Of regenerated fibres, printed	Sq. Yard and Lb.
				653.66	Of regenerated fibres, piece-dyed	Sq. Yard and Lb.
				653.67	Of regenerated fibres, yarn dyed	Sq. Yard and Lb.

CHAPTER 57

OTHER VEGETABLE TEXTILE MATERIALS ; PAPER YARN AND WOVEN FABRICS OF PAPER YARN

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
57.01/04	True hemp ("Cannabis sativa"), Manila hemp (abaca) ("Musa textilis"), jute and other vegetable textile fibres, raw or processed but not spun ; tow and waste of such fibres (including pulled or garnetted rags or ropes)	33½%	Free	264.00	Jute (including jute cuttings and waste)	Cwt.
				265.00	Other	Cwt.
57.05/08	Yarn of hemp, of jute or of other vegetable textile fibres ; paper yarn :			651.50	Of true hemp	Lb.
				651.90	Of other vegetable textile fibres	Lb.
	A. Paper yarn	25%	Free			
57.09/12	Woven fabrics of hemp, of jute or of other vegetable textile fibres ; woven fabrics of paper yarn :			653.30	Of true hemp	Sq. Yard and lb.
				653.40	Of jute	Sq. Yard and lb.
				653.90	Of other vegetable textile fibres	Lb.
	A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the sq. yard £0-2s-0d or 40%	Free			

Tariff No (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
	B. Imported for use exclusively for the manufacture of tarpaulin by a manufacturer approved in that behalf by the Commissioner	25%	Free			
	C. Imported for use, exclusively, for the manufacture of umbrella by a manufacturer approved in that behalf by the Commissioner	33½%	Free			
	D. Woven fabrics of jute imported for use exclusively for the manufacture of jute bags by a manufacturer approved in that behalf by the Commissioner	the yard £0-0s-0.8d	Free			
	E. Other	40%	Free			

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 do NOT apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.08/10.
2. In heading No. 58.01/03 the words 'carpets' and 'rugs' include also similar articles having the characteristics of floor coverings but intended for use for other purposes. This heading does not 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 thirty centimetres, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges ;
 - (b) Tubular woven fabrics of a flattened width not exceeding thirty centimetres ; and
 - (c) Bias binding with folded edges, of a width when unfolded not exceeding thirty centimetres.
 Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.

4/5. In heading No. 58.08/10, the expression 'embroidery' means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading does not apply to needlework tapestry (heading No. 58.01/03) or to nets or netting in the piece made of twine, cordage or rope, which fall within heading No. 59.05/06.

6. The headings of this Chapter 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
58.01/03	Carpets, carpeting, floor rugs, mats and matting, and 'Kelem', 'Shcumacks' and 'Karamanie' rugs and the like, made up or not; tapestries, hand-made, of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needleworked tapestries (for example, petit point and cross stitch) made in panels and the like by hand	50%	Free	657.90		Sq. Yard
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.07/09 and fabrics falling within heading No. 58.05) :					
	A. Of silk	the sq. yard £0-4s-4d or 45%	the sq. yard £0-0s-8d or 5%	653.13		Sq. Yard and lb.
	B. Other	the sq. yard £0-5s-0d or 50%	Free	652.23 653.22	Of cotton Of wool	Sq. Yard and lb. Sq. Yard and lb.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
58.05	<p><i>B. Other—continued</i></p> <p>Narrow woven fabrics, and narrow fabrics (boldue) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06 :</p> <p>A. Narrow woven fabrics :</p> <p>(1) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles :</p> <p>(a) Pile fabrics and chenille fabrics</p> <p>(b) Other :</p> <p>(i) Wholly of cotton of plain weave, bleached or unbleached, but not mercerised, dyed or otherwise processed</p>			653.53	Of synthetic fibres	Sq. Yard and lb. Sq. Yard and lb. Sq. Yard and lb. Lb.
				653.63	Of regenerated fibres	
				653.97	Other	
				654.01		
		the sq. yard £0-5s-0d or 50%	Free			
		the sq. yard £0-1s-3d or 33 $\frac{1}{3}$ %	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(ii) Other	the sq. yard £0-3s-0d or 50% 40%	Free			
	(2) Other	40%	Free			
	B. Other	33½%	Free			
58.06	Woven labels, badges and the like, (not embroidered), in the piece, in strips or cut to shape or size	40%	Free	654.02		Lb.
58.07	Chenille yarn, gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horse-hair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:			654.09		Lb.
	A. Yarns:					
	(1) Wholly of cotton, of man-made fibres (including monofil and strip (artificial straw and the like)), or of a mixture of these textiles:					
	(a) Crocheting, darning, embroidery; sewing (other than sewing thread)	the lb. (net thread weight) £0-4s-0d or 33½%	Free			
	(b) Yarns for use by a manufacturer approved in that behalf by the Commissioner	the lb. (net thread weight) £0-0s-4d	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(c Other	the lb. (net thread weight) £0-1s-2d 33½%	Free			
	(2) Other		Free			
	B. Braids and ornamental trimmings :					
	(1) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the sq. yard £0-2s-0d or 40%	Free			
	(2) Other	40%	Free			
	C. Tassels, pompons and the like	40%	Free			
58.08/09	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain or figured; hand or mechanically made lace, in the piece, in strips or in motifs	the sq. yard £0-2s-9d or 40%	Free	654.09		Lb.
58.10	Embroidery, in the piece, in strips or in motifs :			654.09		Lb.
	A. Embroidered pile and chenille fabrics	the sq. yard £0-5s-0d or 50%	Free			
	B. Other	the sq. yard £0-2s-9d or 40%	Free			

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' applies 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 and lace of heading No. 58.08/09 and the knitted and crocheted fabrics of heading No. 60.01.

2. Headings Nos. 59.07/09 and 59.12 do NOT apply to fabrics in which the impregnation or coating is not apparent or is apparent only by reason of a resulting change of colour. Heading No. 59.12 also excludes :

- (a) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like) ;
- (b) Fabrics covered with flock, dust, powdered cork or the like, and bearing designs resulting from these treatments ; or
- (c) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

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

- (a) Textile fabrics impregnated, coated, covered or laminated, with rubber :
 - (i) Weighing not more than one and a half kilogrammes per square metre (= 2.76 lbs per sq. yd.) or
 - (ii) Weighing more than one and a half kilogrammes per square metre (= 2.76 lbs per sq. yd.) and containing more than fifty per cent by weight of textile materials ;
- (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre ; and
- (c) Plates, sheets and strips, 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. 59.15/16 does NOT apply to :

- (a) Transmission, conveyor or elevator belting of a thickness of less than three millimetres ; or
- (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

5. Heading No. 59.17 applies 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 and 59.15/16), 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 and/or weft, or flat woven with multiple warp and/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 and 59.15/16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
59.01	Wadding and articles of wadding ; textile flock and dust and mill neps	40%	Free	655.80		Cwt.
59.02	Felt (other than woven felt) and articles of felt, n.e.s. whether or not impregnated or coated :			655.10		
	A. Carpets, carpetting, mats and matting	50%	Free			
	B. Other	40%	Free			
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated :			655.40		
	A. Fabrics :					
	(1) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the sq. yard £0-2s-0d or 40%	Free			
	(2) Other	40%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	B. Towels	the sq. yard £0-4s-0d or 50%	Free			
	C. Other made-up articles	40%	Free			
59.04	Twine, cordage, ropes and cables, plaited or not	33½%	Free	655.61		Cwt.
59.05/06	Nets and netting and articles (for example, fishing nets), made of yarn, twine, cordage, rope or cables (other than textile fabrics and articles made from such fabrics) :					
	A. Cargo nets	Free	Free	655.63		Cwt.
	B. Fishing nets	10%	Free	655.64	Other nets and netting	Cwt.
	C. Other	40%	Free	655.65	Fenders and other ships' or boats' gear	Cwt.
				655.69	Other	Cwt.
59.07/09	Textile fabrics coated or impregnated with gum or amylaceous substances, oil or preparations of artificial plastic materials or with a basis of drying oil ; tracing cloth ; prepared painting canvas ; buckram and similar fabrics for hat foundations and similar uses :			655.40		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
59.10	A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the sq. yard £0-2s-0d or 40%	Free			Sq. Yard
	B. Other	40%	Free			
	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not	50%	Free	657.40		
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods :			655.40		
59.12	A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such fibres	the sq. yard £0-2s-0d or 40%	Free			
	B. Other	40%	Free			
	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like :			655.40		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
59.13	A. Fabrics:					
	(1) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the sq. yard £0-2s-0d or 40%	Free			
	(2) Other	40%	Free			
	B. Painted canvas being theatrical scenery, and studio back-cloths or the like	40%	Free			
59.14	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads:			655.50		Cwt.
	A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such fibres	the sq. yard £0-2s-0d or 40%	Free			
	B. Other	40%	Free			
	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	40%	Free	655.80		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
59.15/16	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials; transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material:			655.90		Cwt.
	A. Accessories imported for use with industrial machinery	5%	Free			
	B. Other	40%	Free			
59.17	Textile fabrics and textile articles, as defined in Note 5 to this Chapter:			655.80		Cwt.
	A. Bolting cloth, straining cloth and other textile fabrics (including woven textile 'felts' but excluding belt):					
	(1) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles	the sq. yard £0-2s-0d or 40%	Free			
	(2) Other	40%	Free			
	B. Other	40%	Free			

CHAPTER 60

KNITTED AND CROCHETED GOODS

NOTES

1. This Chapter does NOT include :
 - (a) Crochet lace of heading No. 58.08/10 ;
 - (b) Knitted or crocheted goods falling within Chapter 59 ;
 - (c) Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (heading No. 61.09) ;
 - (d) Old clothing or other articles falling within Chapter 63 ; or
 - (e) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).
2. Headings Nos. 60.02 to 60.06 apply to :
 - (a) Articles of the kinds described therein (finished or unfinished, complete or incomplete) and parts thereof, knitted or crocheted directly to shape or made up from knitted or crocheted fabric ; and
 - (b) Knitted or crocheted fabric shaped for making the goods referred to in (a) above.
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 apply to 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 or covered with rubber, or made with textile thread coated or impregnated with rubber.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
60.01	Knitted crocheted fabric, not elastic or rubberised :			653.71	Of cotton	Lb.
	A. Knitted fabric of the type commonly used in the manufacture of singlets	the lb. £0-5s-3d or 50%	Free	653.72	Of synthetic or man-made fibres	Lb.
				653.73	Of silk	Lb.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	B. Other	the sq. yard £0-2s-0d or 40%	Free	653.79	Of other textile fibres	Lb.
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised	40%	Free	841.41		Pair
60.03	Stockings, under stockings, socks, ankle-socks, babies' booties, sockettes and the like, knitted or crocheted, not elastic nor rubberised	the pair £0-0s-8d or 40%	Free	841.42		Doz. Pair
60.04	Under garments, knitted or crocheted, not elastic nor rubberised :			841.46	Chemises, singlets, undervests and similar garments	Doz.
	A. Camisoles, camiknickers, petticoats, slips and underskirts	each £0-2s-6d or 40%	Free	841.48	Other undergarments	Doz.
	B. Chemises, undershorts, drawers, pantees and similar articles, n.e.s.	each £0-1s-3d or 40%	Free			Doz.
	C. Shirts	each £0-5s-6d or 50%	Free	841.47	Shirts	
	D. Singlets, undervests	each £0-3s-6d or 40%	Free			
	E. Other	40%	Free			

Tariff No.	Tariff Description	Rate of Duty		Code No.	Statistical Key	
		Fiscal Entry	Full		Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised :					
	A. Articles of apparel :					
	(1) Headties, mufflers, sarongs, scarves and similar articles, of a greater area than one-third of a square yard	the square yard £0-1s-9d or 40%	Free	841.23	Ties, bows, cravats	Doz.
	(2) Bathing costumes, cardigans, jerseys and pullovers, nightwear	each £0-2s-6d or 40%	Free	841.44	Other	Doz.
	(3) Jackets	each £0-3s-6d or 50%	Free			
	(4) Skirts and dressing gowns	each £0-5s-0d or 50%	Free			
	(5) Other	40%	Free			
	B. Other :					
	(1) Curtains, bedcovers, dusters, dish and floor cloths, and other similar domestic articles	40%	Free			
	(2) Blankets and travelling rugs	each £0-4s-0d or 50%	Free	656.60		Cwt.
	(3) Towels and face cloths	the sq. yard £0-4s-0d or 50%	Free	656.93	Towels	Sq. Yd. and Cwt.
	(4) Other	40%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	B. Other	the sq. yard £0-2s-0d or 40%	Free	653.79	Of other textile fibres	Lb.
60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised	40%	Free	841.41		Pair
60.03	Stockings, under stockings, socks, ankle-socks, babies' booties, sockettes and the like, knitted or crocheted, not elastic nor rubberised	the pair £0-0s-8d or 40%	Free	841.42		Doz. Pair
60.04	Under garments, knitted or crocheted, not elastic nor rubberised :			841.46	Chemises, singlets, undervests and similar garments	Doz.
	A. Camisoles, camiknickers, petticoats, slips and underskirts	each £0-2s-6d or 40%	Free	841.48	Other undergarments	Doz.
	B. Chemises, undershorts, drawers, pantees and similar articles, n.e.s.	each £0-1s-3d or 40%	Free			Doz.
	C. Shirts	each £0-5s-6d or 50%	Free	841.47	Shirts	
	D. Singlets, undervests	each £0-3s-6d or 40%	Free			
	E. Other	40%	Free			

Tariff No.	Tariff Description	Rate of Duty		Code No.	Statistical Key	
		Fiscal Entry	Full		Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised :					
	A. Articles of apparel :					
	(1) Headties, mufflers, sarongs, scarves and similar articles, of a greater area than one-third of a square yard	the square yard 50-1s-9d or 40%	Free	841.23	Ties, bows, cravats	Doz.
	(2) Bathing costumes, cardigans, jerseys and pullovers, nightwear	each 50-2s-6d or 40%	Free	841.44	Other	Doz.
	(3) Jackets	each 50-3s-6d or 50%	Free	841.44		
	(4) Skirts and dressing gowns	each 50-5s-0d or 50%	Free			
	(5) Other	40%	Free			
	B. Other :					
	(1) Curtains, bedcovers, dusters, dish and floor cloths, and other similar domestic articles	each 50-4s-0d or 50%	Free	656.60		Cwt.
	(2) Blankets and travelling rugs	the sq. yard 50-4s-0d or 50%	Free	656.93	Towels	Sq. Yd. and Cwt.
	(3) Towels and face cloths					
	(4) Other	40%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
60.06	Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings) :			841.45		
	A. Knitted fabric of the type commonly used in the manufacture of singlets	the lb. £0-5s-3d or 50%	Free			
	B. Other	the sq. yard £0-2s-0d or 40%	Free			
	C. Articles :					
	(1) Articles of apparel :					
	(a) Stockings	the pair £0-0s-8d or 40%	Free			
	(b) Other	40%	Free			
	(2) Other	40%	Free			

CHAPTER 61

ARTICLES OF APPAREL AND CLOTHING ACCESSORIES OF TEXTILE FABRIC, OTHER
THAN KNITTED OR CROCHETED GOODS

NOTES

1. The headings of this Chapter 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 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 include :

- (a) Old clothing or other articles falling within heading No. 63.01 ; or
(b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

3. For the purposes of headings Nos. 61.01 to 61.04 :

(a) Articles which cannot be identified as either men's or boys' garments or as women's or girls' garments are to be classified in heading No. 61.02 or 61.04 as the case may be ;

(b) The expression "infants' garments" includes :

- (i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls ; and
(ii) Babies' napkins.

4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds sixty centimetres (34.375 inches) are to be classified as handkerchiefs (heading No. 61.05)

Handkerchiefs of which any side exceeds sixty centimetres (34.375 inches) are to be classified in heading No. 61.06.

5. The headings of this Chapter include also unfinished or incomplete articles of the kinds described therein and shaped textile fabric for making such articles including knitted or crocheted fabric shaped for making articles classified in heading No. 61.09.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
61.01	Men's and boys' outer garments :			841.11		Doz.
	A. Aprons, bathing costumes of all kinds, jerseys, overalls and similar protective garments, shorts, waistcoats, housecoats and nightwear	each £0-2s-6d or 40%	Free			
	B. Diving suits other than sports clothing	Free	Free			
	C. Jackets, Gents' trousers (including jodhpurs and riding breeches)	each £0-8s-6d or 50%	Free			
	D. Dressing gowns	each £0-5s-0d or 50%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
61.02	E. Professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-law	10%	Free	841.12		Doz.
	F. Other	50%	Free			
	Women's, girls' and infants' outer garments :					
	A. Sarongs :					
	(1) Of a greater area than one-third of a square yard	the sq. yard £0-1s-9d or 40%	Free			
	(2) Other	40%	Free			
	B. Aprons, bathing costumes of all kinds, blouses, jerseys, frocks, overalls and similar protective garments, shorts, housecoats and nightwear	each £0-2s-6d or 40%	Free			
	C. Jackets, riding breeches and slacks	each £0-8s-6d or 50%	Free			
	D. Dressing gowns, skirts	each £0-5s-0d or 50%	Free			
	E. Professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-law	10%	Free			
	F. Other	50%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
61.03	Men's and boys' undergarments, including collars, shirt fronts and cuffs (P): A. Shirts B. Singlets, undervests C. Undershorts, drawers, pantees, and similar articles n.e.s. D. Other	each 50-5a-6d or 50% each 50-3a-6d or 40% each 50-1a-3d or 40% 50%	Free Free Free Free	841.47 841.13	Shirts Other	Doz. Doz.
61.04	Women's, girls' and infants' undergarments: A. Shirts B. Chemises, undershorts, drawers, pantees, and similar articles n.e.s. C. Camisoles, cami-knickers, nightwear, petticoats, slips and undershirts D. Towels E. Other	each 50-5a-6d or 50% each 50-1a-3d or 40% each 50-2a-6d or 40% the sq. yard 50-4a-0d or 50% 50%	Free Free Free Free Free	841.47 841.14	Shirts Other	Doz. Doz.
61.05	Handkerchiefs: A. Of a greater area than one-third of a square yard B. Other	the sq. yard 50-1a-9d or 40% 40%	Free Free	841.21		Doz.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
61.06	Shawls, scarves, mufflers, mantillas, veils and the like : A. Of a greater area than one-third of a square yard	the sq. yard \$0-1s-9d or 40%	Free	841.22		Doz.
	B. Other	40%	Free			
61.07	Ties, bow ties and cravats	40%	Free	841.23		
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments	40%	Free	841.24		
61.09	Corsets, corsetbelts, suspenderbelts, brassieres, braces, suspenders, gar- ters and the like (including such articles of knitted or crocheted fab- ric) whether or not elastic : A. Corsets	each \$0-2s-6d or 40%	Free	841.25		
	B. Brassieres	each \$0-1s-3d or 40%	Free			
	C. Other	40%	Free			
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knit- ted or crocheted goods : A. Stockings, socks and sockettes	the pair \$0-0s-8d or 40%	Free	841.26		Doz. pair
	B. Other	40%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)	40%	Free	841.29		

CHAPTER 62

OTHER MADE UP TEXTILE ARTICLES

NOTES

1. The headings of this Chapter include the articles of the kinds described therein only when made up of any textile fabric (other than felt and bonded fibre fabric) 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 Chapters 58, 59 or 61 ; or

(b) Old clothing or other articles falling within Chapter 63.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
62.01	Travelling rugs and blankets	each \$0-4s-0d or 50%	Free	656.60		Cwt.
62.02	Bed linen, table linen, toilet linen, and kitchen linen ; curtains and other furnishing articles :			656.60 656.93 656.95 656.94	Bed covers and counterpanes Towels Mosquito and sandfly nets Bed linen, table linen, altar linen, napkins and pillow cases	Cwt. Sq. Yard Cwt. Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
62.03	A. Towels	the sq. yard £0-4s-0d or 50%	Free	656.99	Other	Cwt.
	B. Mosquito nets	20%	Free			
	C. Other	50%	Free			
	Sacks and bags, of a kind used for the packing of goods :			931.03	Reimported sacks and bags	
	A. Of jute with dimensions not exceeding 44 inches by 28 inches (not loosely sewn) shown to the satisfaction of the Board to be imported for the packing of goods	each £0-0s-2d	Free	656.10	Other	No. and cwt.
	B. Other :					
	(1) Loosely or temporarily sewn	Dutied as piece goods at the rate applic- able to the textile material from which made	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
62.04	(2) Other :					
	(a) Imported for the packing of goods by an importer approved in that behalf by the Commissioner	each £0-0s-6d	Free			
	(b) Other	each £0-1s-4d or 33½%	Free			
	Tarpaulins, sails, awnings, sunblinds, tents and camping goods:			656.20		Cwt.
62.05	A. Mattresses, cushions and pillows	66½%	Free			
	B. Other	40%	Free			
	Other made up textile articles (including dress patterns):			656.99		Cwt.
	A. Umbrella and sunshade covers	each £0-2s-0d or 40%	Free			
	B. Cushions	66½%	Free			
	C. Other	40%	Free			

Section XI
63.01

CHAPTER 63

OLD CLOTHING AND OTHER TEXTILE ARTICLES ; RAGS

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
63.01	Clothing, clothing accessories, travelling rugs and blankets, household linen and furnishing articles (other than articles falling within heading No. 58.01/03), of textile materials, footwear and headgear of any material, showing signs of appreciable wear and imported in bulk or in bales, sacks or similar bulk packings	the lb. £0-1s-3d or 40%	Free	267.03	Second-hand clothing of all materials imported in bulk	Cwt.
63.02	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables :			267.04	Other waste materials from textile fabrics (including rags)	Cwt.
	A. Rags	the lb. £0-1s-3d or 40%	Free			
	B. Other	33½%	Free			

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. 50.03) or of other textile fabric (except felt or bonded fibre fabric) (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 No. 64.05 and 64.06, the expression 'parts' does NOT include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, lacés, 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' includes any textile fabric coated or covered externally with one or both of those materials.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
64.01	Footwear with outer soles and uppers of rubber or artificial plastic materials : A. Children's wear, accepted as such by the Board B. With outer soles and upper of rubber C. Other	33½% the pair £0-6s-0d or 40% the pair £0-12s-0d or 40%	Free Free Free	851.01		Pair

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 :			851.02		Pair
	A. Children's wear, accepted as such by the Board	33½%	Free			
	B. With outer soles of rubber and uppers of canvas	the pair £0-6s-0d or 40%	Free			
	C. Other	the pair £0-12s-0d or 40%	Free			
64.03	Footwear with outer soles of wood or cork :			851.03		Pair
	A. Children's wear, accepted as such by the Board	33½%	Free			
	B. With uppers of canvas	the pair £0-6s-0d or 40%	Free			
	C. Other	the pair £0-12s-0d or 40%	Free			
64.04	Footwear with outer soles of other materials :			851.04		Pair
	A. Children's wear, accepted as such by the Board	33½%	Free			
	B. Sole and upper of canvas	the pair £0-6s-0d or 40%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
64.05	C. Other	the pair £0-12s-0d or 40%	Free	612.30		
	Parts of footwear (including uppers, insoles and screw-on heels) of any material except metal :					
	A. Footwear imported unassembled	appropriate duty as shown in headings Nos. 64.01 to 64.04	Free			
	B. Uppers :					
	(1) Of rubber or canvas	the pair £0-6s-0d or 40%	Free			
	(2) Other	the pair £0-12s-0d or 40%	Free			
	C. Other, including soles and heels	66½%	Free			
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	40%	Free	851.05		Pair

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. 67.03/04) ;
 (c) Asbestos headgear (heading No. 68.13) ; or
 (d) Dolls' hats or other toy hats, or carnival articles of Chapter 97.

2. Heading No. 65.01/02 does not apply to hat-shapes made by sewing (other than hat-shapes made by the sewing in spirals of plaited or other strips).

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
65.01/02	Hat-forms, hat-bodies and hoods, of felt, and hat-shapes plaited or made from plaited or other strips of any materials neither blocked to shape nor with made brims ; plateaux and manchons (including slit manchons), of felt	40%	Free	655.70		Cwt.
65.03/06	Hats and other headgear, whether or not lined or trimmed :					
	A. Plaited	35%	5%	841.52		No.
	B. Other	40%	Free	841.51 841.58 841.59	Of felt Other	No. No. No.
65.07	Head-bands, linings, covers, hat-foundations, hat-frames (including spring frames for opera hats), peaks and chin-straps, for headgear	40%	Free			

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);
- (c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

2. Heading No. 66.03 does NOT apply to parts, trimmings or accessories of textile material, nor to covers, tassels, thongs, umbrella cases or the like, of any material. Such goods imported with, but not fitted to, articles falling within heading No. 66.01 or 66.02 are to be classified separately and are not to be treated as forming part of those articles.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas) imported, assembled or unassembled	each article 20-50-0d or 40%	Free	899.41		No.
66.02	Walking-sticks (including climbing-sticks and seat-sticks), canes, whips, riding crops and the like:			899.42		
	A. Wood manufactures	50%	Free			
	B. Other	33½%	Free			
66.03	Parts, fittings, trimmings and accessories of articles falling within heading No. 66.01 or 66.02	33½%	Free	899.43		Cwt.

CHAPTER 67

PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR 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, powder-puffs or hair sieves (heading No. 96.01/06) ; or
- (f) Toys, sports requisites or carnival articles (Chapter 97).

2. Heading No. 67.01 does NOT apply to :

- (a) Goods (for example, bedding) in which feathers or down constitute only filling or padding ;
- (b) Articles of apparel and accessories thereto in which feathers or down constitute no more than mere trimming or padding ;
- (c) Artificial flowers or foliage or parts thereof or made up articles of heading No. 67.02 ; or
- (d) Fans (heading No. 67.05).

3. Heading No. 67.02 does NOT apply to :

- (a) Articles of glass (Chapter 70) ; or
- (b) Artificial flowers, foliage or fruit of pottery, stone, metal, wood or other materials, obtained in one piece by moulding, forging, carving, stamping or other process, or consisting of parts assembled otherwise than by binding, glueing or similar methods.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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) :			899.99		
	A. Articles of apparel and clothing accessories	40%	Free			
	B. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
67.02	Artificial flowers, foliage or fruit and parts thereof; articles made of artificial flowers, foliage or fruit : A. Fruits and parts thereof: (1) Of plastic material (2) Other B. Other	 75% 33½% 66½%	 Free Free Free	899.99		
67.03/04	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair prepared for use in making wigs and the like; wigs, false beards, hair pads, curls, switches and the like of human or animal hair or of textiles; other articles of human hair (including hairnets)	100%	Free	899.99		
67.05	Fans and hand screens, non-mechanical, of any material; frames and handles thereof and parts of such frames and handles, of any material	33½%	Free	899.99		

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 or fittings of insulating material falling within heading No. 85.25/27 ;
 - (h) Dental burrs (heading No. 90.17/18) ;
 - (i) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
 - (k) Articles falling within Chapter 95 ;
 - (l) Toys, games or sports requisites (Chapter 97) ;
 - (m) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06/09 (for example, drawing slates) ; or
 - (n) Works of art, collectors' pieces or antiques (Chapter 99).
2. In heading No. 68.01/03 the expression "worked monumental or building stone" applies not only to the varieties of stone referred to in heading No. 25.14/17 other than slate, but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
68.01/03	Worked monumental or building stone (including road and paving setts, curbs and flagstones) and articles thereof (including articles of agglomerated slate and mosaic cubes), other than goods falling within Chapter 69 :					

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
68.04	A. Articles of furniture not falling within Chapter 94	75%	Free	661.34		Cwt.
	B. Tiles	66½%	Free	661.35		Cwt.
	C. Other, including tombstones	31½%	2%	661.39		Cwt.
	Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on 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	33½%	Free	663.10		Cwt.
68.05	Hand polishing stones, whetstones, oil-stones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	20%	Free	663.10		Cwt.
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:			663.20		Cwt.
	A. Hand tools B. Other	20% 33½%	Free Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	33½%	Free	663.50		Cwt.
68.08/09	Articles of asphalt or of similar material (for example, of petroleum bitumen or coal tar pitch); 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:			661.89		Cwt.
	A. Tiles	66½%	Free			
	B. Other	33½%	Free			
68.10/11	Articles of plastering material, of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not:			663.60		Cwt.
	A. Articles of furniture not falling within Chapter 94; parts thereof	75%	Free			
	B. Tiles	66½%	Free			
	C. Other, including tombstones	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like :			661.84	Asbestos-cement sheets, corrugated	Cwt.
	A. Articles of furniture not falling within Chapter 94 ; parts thereof ; pipes	75%	Free	661.85	Asbestos-cement tiles and ridgings	Cwt.
	B. Corrugated sheets, of a kind used for roofing and ridgings	20%	Free	661.86	Asbestos-cement sheets, not corrugated	Cwt.
	C. Tiles	66½%	Free	661.87	Asbestos-cement pipes	Cwt.
	D. Other	33½%	Free	661.89	Other	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 :			663.80		Cwt.
	A. Articles of apparel :					
	(1) Footwear, other than gaiters and leggings	the pair £0-12s-0d or 40%	Free			
	(2) Other	40%	Free			
	B. Fabric in the piece	40%	Free			
	C. Pipes	75%	Free			
	D. Tiles	66½%	Free			
	E. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	33½%	Free	663.80		Cwt.
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example, micanite and mica-folium)	33½%	Free	663.40		Cwt.
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	33½%	Free	663.60		Cwt.

CHAPTER 69

CERAMIC PRODUCTS

NOTES

1. The headings of this Chapter apply only to ceramic products which have been fired after shaping. Headings Nos. 69.04 to 69.13/14 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 Chapter 81;
- (c) Electrical insulators or fittings of insulating material falling within heading No. 85.25/27;
- (d) Artificial teeth (heading No. 90.19);
- (e) Goods falling within Chapter 91 (for example, clocks and clock cases);

- (f) Toys, games or sports requisites (Chapter 97);
(g) Smoking pipes, buttons or other articles falling within Chapter 98; or
(h) Original statuary, collectors' pieces or antiques (Chapter 99).

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
69.01/03	Heat-insulating and other refractory goods (for example, bricks, blocks, tiles, retorts, crucibles, muffles, nozzles, plus, supports, cupels, tubes, pipes and rods): A. Fire-bricks: (1) Imported by a manufacturer approved in that behalf by the Commissioner (2) Other B. Tiles C. Other	10% 33½% 66½% 33½%	Free Free Free Free	662.30	Bricks, blocks, tiles and similar construction	Cwt.
				663.70	Other	
69.04	Building bricks (including flooring blocks, supports or filler tiles and the like): A. Tiles B. Other	66½% 33½%	Free Free	662.41		Cwt.
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments: A. Ridgings of a kind used for roofing B. Tiles C. Other	20% 66½% 33½%	Free Free Free	662.42		Cwt.
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	33½%	Free	662.43		Cwt.
69.07/08	Setts, flags and paving, hearth and wall tiles, unglazed or glazed: A. Mosaics; tiles B. Other	66½% 33½%	Free Free	662.49		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 :			663.90		Cwt.
	A. Water filters and other appliances for the filtration of water, and parts thereof	Free	Free			
	B. Specialised for use in laboratory	Free	Free			
	C. Other	33 $\frac{1}{3}$ %	Free			
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fittings	33 $\frac{1}{3}$ %	Free	812.20		Cwt.
69.11/12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain, china or of other kinds of pottery :			666.40 666.50	Of porcelain or china Of other ceramic material	Cwt. Cwt.
	A. Tableware and other household articles	50%	Free			
	B. Other	33 $\frac{1}{3}$ %	Free			
69.13/14	Other ceramic articles (for example, ornaments, articles of personal adornment, furniture) :			666.60	Ornaments and articles of furniture or of personal adornment	Cwt.
	A. Beads	the lb. gross £0-1s-0d or 40%	Free	663.90	Other	Cwt.
	B. Ornamental articles for domestic use or for personal adornment	50%	Free			
	C. Articles of furniture not falling within Chapter 94 including parts	75%	Free			
	D. Other	33 $\frac{1}{3}$ %	Free			

CHAPTER 70
GLASS AND GLASSWARE
NOTES

1. This Chapter does NOT cover :

- (a) Ceramic enamels (heading No. 32.08) ;
- (b) Goods falling within Chapter 71 (for example, imitation jewellery) ;
- (c) Electrical insulators or fittings of insulating material falling within heading No. 85.25/27 ;
- (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 (including glass eyes without mechanisms for dolls or for other articles of Chapter 97) ; or
- (f) Buttons, fitted vacuum flasks, complete scent or similar sprays or other articles falling within Chapter 98.

2. The reference in heading No. 70.04/07 to 'cast, rolled, drawn or blown glass (including flashed or wired glass), whether or not surface ground or polished or cut to shape, bent or otherwise worked (for example, edge worked or engraved)' applies to articles made from such glass, provided they are not framed or fitted with other materials.

3. For the purposes of this Schedule, the expression 'glass' includes fused quartz and fused silica.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
70.01/03	Glass (including glass of the variety known as 'enamel' glass), in the mass, balls, rods, and tubes, unworked (excluding optical glass) waste glass (cullet)	33½%	Free	664.90		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
70.04/07	Cast, rolled, drawn or blown glass (including flashed or wired glass), whether or not surface ground or polished or cut to shape, bent or otherwise worked (for example, edge worked or engraved); multiple-walled insulating glass; leaded lights and the like	33½%	Free	664.30	Drawn or blown, in rectangles, unworked	Sq. Ft.
				664.40	In rectangles, surface ground or polished	Sq. Ft.
				664.90	Other	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	33½%	Free	664.70		Cwt.
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed: A. Framed mirrors for domestic use: (1) Of wood (2) Other B. Other	50% 75% 33½%	Free Free Free	664.80		Sq. Ft.
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: A. Empty bottles and containers imported for use in bottling of beer, stout and mineral waters B. Other	40% 33½%	Free Free	665.13	Bottles for beer and soft drinks	Cwt.
				665.14	Other bottles	Cwt.
				665.15	Other	Cwt.
70.11	Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like	33½%	Free	664.90		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
70.12	Glass inners for vacuum flasks or for other vacuum vessels and blanks therefor	40%	Free	665.15		Cwt.
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	40%	Free	665.20		Cwt.
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass :			812.47 812.45	Lamps glass and chimneys Lamps, portable, non-electric	No. No.
	A. Lighting fittings of a kind used for domestic purposes	40%	Free	812.49	Other	
	B. Lighthouse lenses and other optical elements specialised for navigational aids	Free	Free			
	C. Other	33½%	Free			
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sun glasses 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	33½%	Free	664.90		

Tariff No	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 :			664.90		
	A. Tiles	66 $\frac{1}{2}$ %	Free			
	B. Other	33 $\frac{1}{2}$ %	Free			
70.17	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules :			665.81		Cwt.
	A. Laboratory glassware	Free	Free			
	B. Other	33 $\frac{1}{2}$ %	Free			
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	33 $\frac{1}{2}$ %	Free	664.90		
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small wares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballo-tini):					

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
70.20	A. Imitation pearls, imitation precious and semi-precious stones ; made up articles thereof for personal adornment	100%	Free	665.84		Cwt.
	B. Beads	the lb. gross £0-0s-10d or 35%	the lb. gross £0-0s-2d or 5%	665.83		Cwt.
	C. Mosaics	66½%	Free	665.85		Cwt.
	D. Ornaments and other fancy glassware of a kind used for domestic purposes ; artificial eyes for toys	40%	Free	665.86		Cwt.
	E. Other	33½%	Free	665.88		Cwt.
	Glass fibre (including wool), yarns, fabrics, and articles made therefrom :			651.80 653.80	Yarn Fabric	Lb. Lb.
	A. Articles of apparel or of a kind used for domestic purposes	40%	Free	664.90	Other	
	B. Other	33½%	Free			
	Other articles of glass :			665.89		Cwt.
	A. Fishing floats for use with nets	Free	Free			
70.21	B. Articles of a kind used for domestic purposes	40%	Free			
	C. Other	33½%	Free			

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 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. Heading No. 71.12/15 does NOT apply to 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), provided that such articles do not contain pearls, precious or semi-precious stones (natural, synthetic or reconstructed).
3. This Chapter does NOT include :
 - (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, lustres) ;
 - (d) Handbags and other articles falling within heading No. 42.02 or 42.03 ;
 - (e) Goods of Chapter 43 ;
 - (f) Goods falling within Section XI (textiles and textile articles) ;
 - (g) Footwear (Chapter 64) and headgear (Chapter 65) ;
 - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66 ;
 - (i) Fans and hand screens of heading No. 67.05 ;
 - (k) Coin (Chapter 72 or 99) ;
 - (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic) ; goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed) ;
 - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments) ;
 - (n) Arms or parts thereof (Chapter 93) ;
 - (o) Articles covered by Note 2 to Chapter 97 ;
 - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12/13 ; or
 - (q) Original sculptures and statuary, collectors' pieces and antiques of an age exceeding one hundred years (other than pearls or precious or semi-precious stones) (Chapter 99).

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 two per cent by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules:

(a) An alloy containing two per cent or more, by weight, of platinum is to be treated only as an alloy of platinum.

(b) An alloy containing two per cent or more, by weight, of gold but no platinum, or less than two per cent, by weight, of platinum, is to be treated only as an alloy of gold.

(c) Other alloys containing two per cent or more, by weight, of silver are to be treated as alloys of silver.

6. Except where the context otherwise requires, any reference in these Notes or elsewhere in this Schedule to precious metal or to any particular precious metal includes 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 also covers base metal inlaid with precious metal.

8/9. For the purposes of heading No. 71.12/15 the expression '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).

The expression '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 8/9 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. 98.12/13), 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
71.01/03	Pearls and precious and semi-precious stones (natural, synthetic or reconstructed) not mounted, set or strung (except ungraded pearls and stones temporarily strung for convenience of transport)	100%	Free	275.10 667.00	Industrial diamonds Other	Ton
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	33 $\frac{1}{3}$ %	Free	275.20		Ton
71.05/10	Precious metals, rolled precious metals, silver gilt and platinum-plated gold and silver, unwrought or semi-manufactured :			681.10	Silver (including silver gilt and platinum-plated silver) and rolled silver	Fine Oz. Troy
	A. Bullion (unrefined gold or silver in lumps, bars or amalgam; refined gold or silver in bars) :			681.20	Platinum and rolled platinum	Fine Oz. Troy
	(1) Imported by the Central Bank of Nigeria for monetary purposes	Free	Free	1.1	Gold bullion	Fine Oz.
	(2) Other	100%	Free			
	B. Other	33 $\frac{1}{3}$ %	Free	1.3 1.4	Gold (including platinum-plated gold), partly worked Rolled gold	Troy Fine Oz.
71.11	Goldsmiths', silversmiths' and jewelers' sweepings, residues, lemls, and other waste scrap of precious metal	33 $\frac{1}{3}$ %	Free	1.5	Of gold	
71.12/15	Jewellery, goldsmiths' and silversmiths' wares and other articles of precious metal or rolled precious metal; articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	100%	Free	897.10		
71.16	Imitation jewellery	95%	5%	897.20		

CHAPTER 72

COIN

NOTE

This Chapter does NOT cover collectors' pieces (heading No. 99.01/05)

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
72.01	Coin :			961.00	Coin not being legal tender (other than gold coin)	
	A. Gold coin :			1.6	Gold coin	Fine Oz. Troy
	(1) Imported by the Central Bank of Nigeria for monetary purposes	Free	Free			
	(2) Other	100%	Free			
				2.3	Current coins (other than gold) : of Nigerian circulation	Face Value
	B. Other	Free	Free	2.4	Other	Face Value

SECTION XV
BASE METALS AND ARTICLES OF BASE METAL

Section XV
Notes

NOTES

1. This Section does NOT cover :

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13 ;
- (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07) ;
- (c) Headgear or parts thereof falling within heading No. 65.03/06 or 65.07 ;
- (d) Frames or parts of umbrellas, sunshades, walking-sticks or of other articles, falling within heading No. 66.03 ;
- (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery) ;
- (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods) ;
- (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft) ;
- (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs ;
- (i) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition) ;
- (k) Articles falling within Chapter 94 (furniture and mattress supports) ;
- (l) Hand sieves (heading No. 96.01/06) ;
- (m) Articles falling within Chapter 97 (toys, games and sports requisites) ; or
- (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

2. Throughout this Schedule, the expression 'parts of general use' means :

- (a) Tube and pipe fittings of heading No. 73.17/20, and goods described in headings Nos. 73.25, 73.29, 73.31 and 73.32, and similar goods of other base metals ;
- (b) Springs and leaves for springs, of base metal, other than watch and clock springs (heading No. 91.09/11) ; and
- (c) Goods described in headings Nos. 83.01/02, 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 :

- (a) An alloy of base metals containing more than ten per cent by weight of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
- (b) Ferro-alloys and master alloys (as defined in Chapters 73 and 74) are to be classified under headings Nos. 73.02 and 74.02, respectively.
- (c) 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.
- (d) An alloy, not being a ferro-alloy or a master-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.
- (e) In this Section the term 'alloy' is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting.

4. Unless the context otherwise requires, any reference in this Schedule to a base metal includes 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, and
- (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.

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

7. In this Section, any reference to base metal, or to a particular base metal, is to be taken as including base metal plated with precious metal.

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

NOTES

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

(a) *Pig iron and cast iron* (heading No. 73.01) :

A ferrous product containing, by weight, 1.9 per cent or more of carbon, and which may contain one or more of the following elements within the weight limits specified :

less than fifteen per cent phosphorus,
not more than eight per cent silicon,
not more than six per cent manganese,
not more than thirty per cent chromium,
not more than forty per cent tungsten, and
an aggregate of not more than ten per cent of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

However, the ferrous alloys known as 'non-distorting tool steels', containing, by weight, 1.9 per cent or more of carbon and having the characteristics of steel, are to be classified as steels, under their appropriate headings.

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

A ferrous product containing by weight, more than six per cent but not more than thirty per cent of manganese and otherwise conforming to the specification at (a) above.

(c) *Ferro-alloys* (heading No. 73.02) :

Alloys of iron 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 eight per cent of silicon, or
more than thirty per cent of manganese, or
more than thirty per cent of chromium, or
more than forty per cent of tungsten, or

a total of more than ten per cent of other alloy elements (aluminium, titanium, vanadium, molybdenum, niobium or other elements except copper), and which do not contain, by weight, more than ninety per cent (ninety-two per cent in the case of ferro-alloys containing manganese but no silicon, or ninety-six per cent in the case of ferro-alloys containing silicon) of non-ferrous alloy elements.

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

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

more than two per cent of manganese and silicon, taken together, or

2.00 per cent or more of manganese, or

2.00 per cent or more of silicon, or

0.50 per cent or more of nickel, or

0.50 per cent or more of chromium, or

0.10 per cent or more of molybdenum, or

0.10 per cent or more of vanadium, or

0.30 per cent or more of tungsten, or

0.30 per cent or more of cobalt, or

0.30 per cent or more of aluminium, or

0.40 per cent or more of copper, or

0.10 per cent or more of lead, or

0.12 per cent or more of phosphorus, or

0.10 per cent or more of sulphur, or

0.20 per cent or more of phosphorus and sulphur, taken together, or

0.10 per cent or more of other elements, taken separately.

(e) *High carbon steel* (heading No. 73.15):

Steel containing, by weight, not less than 0.60 per cent of carbon and having a content, by weight, less than 0.04 per cent of phosphorus and sulphur taken separately and less than 0.07 per cent of these elements taken together.

(f) *Puddled bars and pilings* (heading No. 73.06):

Products for rolling, forging or re-melting obtained either:

(i) By shingling balls of puddled iron to remove the slag arising during puddling, or

(ii) By roughly welding together by means of hot-rolling, packets of scrap iron or steel or puddled iron.

(g) *Ingots* (heading No. 73.06):

Products for rolling or forging obtained by casting into moulds.

(h) *Blooms and billets* (heading No. 73.07):

Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 square millimetres and of such dimensions that the thickness exceeds one quarter of the width.

(i) *Slabs and sheet bars (including tinplate bars)* (heading No. 73.07):

Semi-finished products of rectangular section, of a thickness not less than six millimetres, of a width not less than one hundred and fifty millimetres and of such dimensions that the thickness does not exceed one quarter of the width.

(k) *Coils for re-rolling* (heading No. 73.08):

Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5 millimetres thick, of a width exceeding five hundred millimetres and of weight not less than five hundred kilogrammes per piece.

(l) *Universal plates* (heading No. 73.09) :

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding five millimetres but not exceeding one hundred millimetres, and of a width exceeding one hundred and fifty millimetres but not exceeding 1,200 millimetres.

(m) *Hoop and strip* (heading No. 73.12) :

Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding six millimetres, of a width not exceeding five hundred millimetres and of such dimensions that the thickness does not exceed one tenth of the width, in straight strips, coils or flattened coils.

(n) *Sheets and plates* (heading No. 73.13) :

Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding five hundred millimetres.

Heading No. 73.13 is to be taken to apply, *inter alia*, to sheets or plates which have been cut to non-rectangular shape, perforated, corrugated, channelled, ribbed, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

(o) *Wire* (heading No. 73.14) :

Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds thirteen millimetres. In the case of headings Nos. 73.26 and 73.27, however, the term 'wire' is deemed to include rolled products, of the same dimensions.

(p) *Bars and rods (including wire rod)* (heading No. 73.10) :

Products of solid section which do not conform to the entirety of any of the definitions (h), (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 fifteen millimetres but does not exceed fifty millimetres, and of which the greatest internal dimension does not exceed one-third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.17/20.

(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 do not apply to goods of alloy or high carbon steel (heading No. 73.15).

3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 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. 73.17/20) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding four hundred millimetres and of a wall thickness exceeding 10.5 millimetres.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	33½%	Free	671.10	Spiegeleisen	Ton
73.02	Ferro-alloys	33½%	Free	671.20 671.40 671.50 282.00	Other Ferro-manganese Other	Ton Ton Ton Ton
73.03	Waste and scrap metal of iron or steel	33½%	Free			
73.04/05	Shot and angular grit (whether or not graded); wire pellets, and powders, of iron or steel; sponge iron or steel	33½%	Free	671.30		Ton
73.06	Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel	33½%	Free	672.30 672.10	Ingots Other	Ton Ton
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel :			672.50		Ton
	A. Blooms, billets, slabs and sheet bars (including tinplate bars)	33½%	Free			
	B. Pieces roughly shaped by forging	15%	Free			
73.08	Iron or steel coils for re-rolling	33½%	Free	672.70		Ton
73.09	Universal plates of iron or steel :			674.10		Ton
	A. Unworked or temporarily coated with an anti-rust or anti-corrosive preparation	15%	Free			
	B. Other	33½%	Free			
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 :			673.10 673.20	Wire rod Other	Ton Ton

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
73.11	A. Bars and rods (except concrete reinforcing bars and rods) unworked or cut to size but not otherwise worked : (1) Bars, steel, for use exclusively for the manufacture of motor vehicle leaf springs by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	15%	Free			
	B. Other	50%	Free			
	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 :			673.40 673.50	Angles, shapes and sections 80 mm. or more; sheet piling Other	Ton Ton
73.12	A. Angles, shapes and sections, unworked or cut to size, but not otherwise worked ; sheet piling	15%	Free			
	B. Roofing ridgings C. Other	20% 33 1/3%	Free Free			
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled :			675.00		Ton
73.13	A. Unworked or temporarily coated with an anti-rust or anti-corrosive preparation	15%	Free			
	B. Other	33 1/3%	Free			
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled :			674.10	Of a thickness exceeding 4.75 mm. (other than tinned plates and sheets)	Ton

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
73.14	A. Corrugated galvanised roofing sheets	£0-0s-1½d per sq. ft. or 20%	Free	674.20	Of a thickness not less than 3 mm. or more than 4.75mm. (other than tinned plates and sheets)	Ton
	B. Other :					
	(1) Unworked or temporarily coated with an anti-rust or anti-corrosive preparation	15%	Free			
	(2) Other	33½%	Free	674.30 674.70 674.84	Of a thickness less than 3 mm., un-coated Tinned sheets and plates Corrugated roofing sheets and plates of a thickness less than 3 mm.	Ton Ton Ton
	Iron or steel wire, whether or not coated, but not insulated :			674.89 677.00	Other	Ton Ton
73.15	A. Uncoated, single strand :	10%	Free			
	(1) Imported by a manufacturer approved in that behalf by the Commissioner					
	(2) Other	33½%	Free			
	B. Coated	33½%	Free			
	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06-73.14	the rates applicable to the products classified in headings Nos. 73.06-73.14	Free		The statistical numbers, and units of quantity applicable to the products classified in headings Nos. 73.06-73.14	

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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, bedplates, ties and other material specialised for joining or fixing rails	33½%	Free	676.10 676.20	Rails Other	Ton
3.17/20	Tubes and pipes (including hydro-electric conduits) and blanks and fittings therefor (for example, joints, elbows, unions and flanges), of iron or steel :			678.10 678.20	Tubes and Pipes : Of cast iron Of other iron or of steel, seamless (excluding clinched)	Ton Ton
				678.30 678.40	Other High-pressure hydro-electric conduits	Ton Ton
	A. For water supply, sewerage, drainage or irrigation	Free	Free	678.50	Tube and pipe fittings	Ton
	B. Other	33½%	Free	672.90	Tube and pipe blanks	Ton
73.21	Structures, complete or incomplete, whether or not assembled, 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 :			691.11	Doors and door and window frames, of a kind used in the construction of houses	Cwt.
				691.19	Other	Cwt.

Tariff No.	Tariff Description	Rate of Duty		[Statistical Key		
		Fiscal Entry	Full	Code No.	Description]	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
73.22	A. Parts imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner	20%	Free	692.11		Cwt.
	B. Roofing ridgings	20%	Free			
	C. Other	33½%	Free			
	Reservoirs, tanks, vats and similar containers, for any material, 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	33½%	Free			
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	33½%	Free	692.21		Cwt.
73.24	Compressed gas cylinders and similar pressure containers, of iron or steel	Free	Free	692.30		Cwt.
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables :			693.10		Cwt.
	A. Slings	Free	Free			
	B. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	the lb. £0-0s-2d or 33½%	Free	693.20		Cwt.
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric, and similar materials, of iron or steel wire : A. Wire mesh, identifiable as parts for mattress support B. Netting, fencing, reinforcing fabric and similar materials of iron and steel C. Other	75% the lb. £0-0s-2d or 33½% 33½%	Free Free Free	693.30		Cwt.
73.28	Expanded metal, of iron or steel	33½%	Free	693.40		Cwt.
73.29	Chain and parts thereof, of iron or steel : A. Mooring and other navigational chain B. Other	Free 33½%	Free Free	698.30		Cwt.
73.30	Anchors and grapnels and parts thereof, of iron or steel	Free	Free	698.40		Cwt.
73.31	Nails, tacks, staples, hooknails, 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 :			694.13 694.19	Roofing nails Other	Cwt. Cwt.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Code No. (5)	Statistical Key	
		Fiscal Entry (3)	Full (4)		Description (6)	Unit of Quantity (7)
	A. Nails	the lb. £0-0s-2d or 33½%	Free			
	B. Other	33½%	Free			
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, cot- ters, cotter-pins, washers and spring washers, of iron or steel	33½%	Free	694.20		Cwt.
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel, including blanks	20%	Free	698.50		Cwt.
73.34	Pins (excluding hatpins and other or- namental pins and drawing pins), hairpins and curling grips, of iron or steel	33½%	Free	698.50		Cwt.
73.35	Springs and leaves for springs, of iron or steel :			698.60		Cwt.
	A. Parts for mattress and mattress support	75%	Free			
	B. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	33½%	Free	697.10		Cwt.
73.37	Boilers (excluding steam-generating boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters or 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	33½%	Free	812.10		
73.38	Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of iron or steel:				Domestic articles and parts thereof	
	A. Articles of a kind used as domestic utensils	75%	Free	812.30	Enamelled	Cwt.
	B. Watering cans	Free	Free		Other	Cwt.
73.39	C. Other	33½%	Free		Builders' sanitary ware and parts thereof	Cwt.
	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	31½%	2%	697.91		Cwt.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
73.40	Other articles of iron or steel :					
	A. Parts and accessories for use with industrial machinery	5%	Free	679.00 698.90	Castings and forgings Other	Ton Cwt.
	B. Quay bollards ; spectacle cases	Free	Free			
	C. Specialised fittings or parts imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner	20%	Free			
	D. Trunks, travelling chests and the like :					
	(1) Imported nested	each article £0-6s-0d or 40%	Free			
	(2) Other	40%	Free			
	E. Other	33½%	Free			

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 eight per cent by weight of phosphorus) of copper with other materials in any proportion, 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 eight per cent 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 six millimetres.

(b) *Wrought bars, rods, angles, shapes and sections* (heading No. 74.03) :

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

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0.15 millimetres 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. 74.07/08 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.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap	33½%	Free	283.00 284.00 682.10	Copper matte Copper waste and scrap Unwrought copper	Ton Ton Cwt.
74.02	Master alloys	33½%	Free	682.10		Cwt.
74.03/05	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of copper; single strand copper wire; copper foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing materials):			682.29		Cwt.
	A. Wire, uncoated, single strand:					
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
74.06	B. Plates, sheet, strip, circles, sections and rods, cut to size but not further worked C. Other Copper powder and flakes	15% 33½% 33½%	Free Free Free	682.29	Tubes and pipe fittings Other	Cwt.
74.07/08	Tubes and pipes and blanks therefor, of copper; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper:			682.26 682.25		Cwt.
	A. For water supply, sewerage, drainage or irrigation	Free	Free			
74.09	B. Other Reservoirs, tanks, vats and similar containers, for any material, of copper, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment:	33½% Free 5% 33½%	Free Free Free Free	692.12		Cwt.
	A. Industrial					
	B. Parts for A					
	C. Other					
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	33½%	Free	693.10		Cwt.
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	33½%	Free	693.30		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
74.12	Expanded metal, of copper	33½%	Free	693.40		Cwt.
74.13	Chain and parts thereof, of copper	33½%	Free	698.90		Cwt.
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:			694.13 694.19	Roofing nails Other	Cwt. Cwt.
	A. Nails	the lb. £0-0s-2d or 33½%	Free			
	B. Other	33½%	Free			
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-pin, washers and spring washers, of copper	33½%	Free	694.20		Cwt.
74.16	Springs, of copper	33½%	Free	698.60		Cwt.

Section XV
74.17

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Code No. (5)	Statistical Key	
		Fiscal Entry (3)	Full (4)		Description (6)	Unit of Quantity (7)
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	33½%	Free	697.10	Domestic Utensils Other	Cwt.
74.18	Other articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of copper :			697.29 697.90		Cwt. Cwt.
	A. Builders' sanitary ware and parts thereof	33½%	Free			
	B. Other	50%	Free			
74.19	Other articles of copper :			698.90		Cwt.
	A. Fittings and parts imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner	20%	Free			
	B. Other	33½%	Free			

CHAPTER 75
NICKEL AND ARTICLES THEREOF

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	33½%	Free	283.00 284.00 683.10	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy Nickel waste and scrap Unwrought nickel	Ton Ton Cwt. Cwt.
75.02/03	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of nickel; single strand nickel wire; nickel foil; nickel powder and flakes:			683.20		
	A. Wire, uncoated, single strand:					
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	33½%	Free			
	B. Plates, sheet, strip, circles, sections and rods, cut to size but not further worked	15%	Free			
	C. Other	33½%	Free			
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:			683.20		Cwt.
	A. For water supply, sewerage, drainage or irrigation	Free	Free			
	B. Other	33½%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
75.05	Electro-plating anodes, of nickel wrought or unwrought, including those produced by electrolysis Other articles of nickel : A. Articles of a kind commonly used as domestic utensils B. Other	33½%	Free	683.20	Articles of base metals (iron or steel, copper metal, aluminium, magnesium, lead, zinc and tin) n.e.s.	Cwt.
75.06				698.90		Cwt.
		.50%	Free			
		33½%	Free			

CHAPTER 76
ALUMINIUM AND ARTICLES THEREOF

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
76.01	Unwrought aluminium ; aluminium waste and scrap	33½%	Free	284.00		Ton
76.02/04	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of aluminium ; single strand aluminium wire ; aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing materials) : A. Wire, uncoated, single strand :			684.21	Aluminium bars, rods, angles, shapes and sections aluminium wire	Cwt.
				684.22	Aluminium plates, sheets, and strip	Cwt.
				684.29	Aluminium foil	Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
76.05 76.06/07	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	33½%	Free			
	B. Corrugated roofing sheets :					
	(1) of a gauge not exceeding 25	50%	Free			
	(2) of a gauge exceeding 25	the sq. ft. 50-0a-1½d or 20%	Free			
	C. Aluminium and Aluminium Sheet Products : plates, sheets and circles, whether or not imported in coil, cut to shape but not further worked :					
	(1) Imported for use by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	(2) Other	50%	Free			
	D. Ridgings	20%	Free			
	E. Other	33½%	Free			
76.08	Aluminium powders and flakes	33½%	Free	684.29		Cwt.
	Tubes and pipes and blanks therefor, of aluminium ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium :			684.29		Cwt.
	A. For water supply, sewerage, drainage or irrigation	Free	Free			
	B. Other	33½%	Free			
	Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges, and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balus-	33½%	Free	691.21	Doors, door and window frames and	Cwt.
				691.29	louvers	Cwt.
					Other	

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
76.09	trades, pillars and columns), of aluminium ; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium Reservoirs, tanks, vats and similar containers, for any material, of aluminium, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment : A. Industrial B. Parts for A C. Other	Free 5% 33½%	Free Free Free	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	33½%	Free	692.22		Cwt.
76.11	Compressed gas cylinders and similar pressure containers, of aluminium	Free	Free	692.30		Cwt.
76.12	Stranded wire, cables, cordage ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	33½%	Free	693.10		Cwt.
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire	33½%	Free	693.30		Cwt.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
76.14 76.15	Expanded metal, of aluminium Articles of a kind commonly used for domestic purposes, builders' sanitary ware for indoor use, and parts of such articles and ware, of aluminium :	33½%	Free	693.40 697.23 697.90	Domestic utensils of aluminium Other	Cwt. Cwt. Cwt.
76.16	A. Builders' sanitary ware and parts thereof	33½%	Free	698.90		Cwt.
	B. Domestic utensils	50%	Free			
	C. Other	33½%	Free			
	Other articles of aluminium :					
	A. Knitting needles and crochet hooks	20%	Free			
	B. Trunks, suit-cases, travelling chests and the like :					
	(1) Imported nested	each £0-6s-0d or 40%				
	(2) Other	40%				
	C. Other	33½%	Free			

CHAPTER 77

MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
77.01/03	Magnesium, unwrought or wrought, and articles thereof :	Free	Free	284.00	Magnesium waste and scrap	Ton
	A. For water supply, sewerage, drainage or irrigation			698.00	Miscellaneous non-ferrous base metals	Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
77.04	B. Other	33½%	Free	698.90	Articles of base metals	Cwt.
	Beryllium, unwrought or wrought, and articles thereof :					
	A. Wire, single strand, uncoated :			689.00	Miscellaneous non-ferrous base metals	Cwt.
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	33½%	Free	698.90	Articles of base metals	Cwt.
	B. Other	33½%	Free			

CHAPTER 78

LEAD AND ARTICLES THEREOF

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
78.01	Unwrought lead (including argentiferous lead) ; lead waste and scrap	33½%	Free	284.00	Lead waste and scrap	Ton
78.02/04	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of lead ; single strand lead wire ; lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material) ; lead powder and flakes :			685.10	Unwrought lead	Cwt.
				685.20		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
78.05	A. Wire, of base metal; single strand : (1) Imported by a manufacturer approved in that behalf by the Commissioner (2) Other B. Other 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 : A. For water supply, sewerage, drainage or irrigation B. Other	10% 33½% 33½%	Free Free Free	 685.20		Cwt.
78.06	Other articles of lead	Free 33½% 33½%	Free Free Free	 698.90	Articles of base metals n.e.s.	Cwt.

CHAPTER 79
ZINC AND ARTICLES THEREOF

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
79.01	Unwrought zinc; zinc waste; scrap	33½%	Free	284.00 686.10 686.20	Zinc waste and scrap Unwrought zinc	Ton Cwt. Cwt.
79.02/03	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of zinc; single strand zinc wire; zinc foil; zinc powder and flakes:					

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
79.04	A. Wire, uncoated, single strand :					
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	33½%	Free			
	B. Other	33½%	Free			
79.05	Tubes and pipes and blanks therefor, of zinc ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc :			686.20		Cwt.
	A. For water supply, sewerage, drainage or irrigation	Free	Free			
	B. Other	33½%	Free			
	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc :			691.90		Cwt.
79.06	A. Roof ridgings	20%	Free			
	B. Other	33½%	Free			
	Other articles of zinc :			698.90	Articles of base metals n.e.s.	Cwt.
	A. Of a kind used as domestic utensils	50%	Free	693.30 693.40 697.29	Gauze and netting of wire Expanded metal Domestic utensils	Cwt. Cwt. Cwt.
	B. Other	33½%	Free			

CHAPTER 80
TIN AND ARTICLES THEREOF

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
80.01	Unwrought tin ; tin waste and scrap	33½%	Free	284.00 687.10 687.20	Tin waste and scrap Unwrought tin	Ton Ton Ton
80.02/04	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of tin ; single strand tin wire ; tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material) ; tin powder and flakes :					
	A. Wire, uncoated, single strand :					
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	33½%	Free			
	B. Other	33½%	Free			
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 :			687.20		Ton
	A. For water supply, sewerage, drainage or irrigation	Free	Free			
	B. Other	33½%	Free			
80.06	Other articles of tin :			696.90	Articles of base metals n.e.s.	Cwt.
	A. Reservoirs, tanks, vats and similar containers (not fitted with mechanical or thermal equipment) :					
	(1) For Industrial use	Free	Free			
	(2) Parts for (1)	5%	Free			
	(3) Other	33½%	Free			
	B. Articles of a kind used as domestic utensils	50%	Free			
	C. Other	33½%	Free			

CHAPTER 81

OTHER BASE METALS EMPLOYED IN METALLURGY AND ARTICLES THEREOF

NOTE

This Chapter is to be taken to apply only to the following base metals: antimony, bismuth, cadmium, chromium, cobalt, gallium, germanium, hafnium, indium, manganese, molybdenum, niobium (columbium), rhenium, tantalum, thorium, thallium, titanium, tungsten (wolfram), uranium (depleted in U.235), vanadium, zirconium. The Chapter also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
81.01/04	Other base metals, unwrought or wrought and articles thereof; cermets, unwrought or wrought, and articles thereof:			688.00	Uranium (depleted in U.235) and thorium	Cwt.
	A. Wire, uncoated, single strand:			689.00	Other	Cwt.
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	(2) Other	33 1/3%	Free			
	B. Other	33 1/3%	Free			

CHAPTER 82

TOOLS, IMPLEMENTS, CUTLERY, SPOONS AND FORKS, OF BASE METAL; PARTS THEREOF

NOTES

1. Apart from blow lamps, portable forges, grinding wheels mounted on frameworks, manicure and chiropody sets, and goods classified in heading No. 82.07 and handles of base metal of heading No. 82.09/15, the present Chapter covers only articles with a blade, working edge, working surface or other working part of:

- Base metal;
- Metallic carbides;
- Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal; or

(a) 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 toolholders 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.

Recognisable blanks of the articles falling in the headings of this Chapter and blanks of the parts of articles classified in this Chapter by virtue of the first part of this Note are to be classified with the articles or parts of which they are blanks.

Cutting plates for electric hair clippers and blades and heads for electric shavers are to be classified in heading No. 82.09/15.

3. Sets (other than manicure or chiropody sets), 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.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 :			695.11 695.12 695.19	Matchets Axes and matchets Other	doz. doz.
	A. Parts	5%	Free			
	B. Matchets	10%	Free			
	C. Other	20%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
82.02/06	Other hand tools (including mounted glaziers' diamonds); saws (non-mechanical) and blades (including toothless sawblades) for hand or machine saws; knives and cutting blades for machines or mechanical appliances; inter-changeable tools for hand or machine tools; blow lamps, anvils, vices and clamps (other than those for machine tools), portable forges, and grinding wheels mounted on frameworks : A. Tools for machine tools (excluding taps, dies and twist drills) B. Flat irons, corkscrews, nut crackers, egg whisks and similar tools mainly used for domestic purposes C. Other : (1) Hand tools (2) Parts	5% 50% 20% 5%	Free Free Free Free	695.20		
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)	20%	Free	695.20		
82.08	Coffee-mills, mincers, juice-extractors and other non-electric mechanical appliances, of a weight not exceeding ten kilogrammes (=22.04 lbs.) and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink	50%	Free	719.41		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
82.09/15	Knives, scissors and knife and scissor blades, and other articles of cutlery (including spoons, forks, ladles and similar kitchen or tableware); razors and razor blades; manicure and chiropody sets and appliances (including nail files); handles of base metal for any of the above articles	50%	Free	696.01	Knives Razors and Razor blades Scissors and Scissor blades	
				696.03		
				696.04		
				696.06	Spoons, forks and similar kitchen or tableware Other	
				696.09		

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 metal (Chapters 74 to 81 inclusive).

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
83.01/02	Locks (including padlocks), handbag, trunk and similar frames containing locks, and key and parts thereof, of base metal; fittings and mountings of a kind used on furniture, doors,	50%	Free	698.10		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	staircases, windows, blinds, coach-work, saddlery, trunks, caskets and the like, and hat-racks, hat-pegs, brackets and the like, of base metal					
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 :	33½%	Free	698.20		Cwt.
83.04/05	Filing cabinets, racks, paper trays and similar office equipment, of base metal ; fittings for files, loose-leaf binders or for stationery books, of base metal ; paper clips, staples, indexing tabs and similar stationery goods, of base metal :	50%	Free	895.10		Cwt.
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	75%	Free	697.92		Cwt.
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) :	50%	Free	812.44	Hurricane lamps, oil burning, complete	No.
				812.45	Other non-electric portable lamps	No.
				812.42	Lamps and lighting fittings and parts thereof of base-metal, n.e.s.	

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
83.08	Flexible tubing and piping, of base metal	33½%	Free	698.82		Cwt.
83.09	Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal	33½%	Free	698.50		Cwt.
83.10	Beads and spangles, of base metal	the lb. gross £0-1s-0d or 40%	Free	698.83		Cwt.
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal: A. Church bells and parts thereof B. Other	Free 50%	Free Free	698.90		Cwt.
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal: A. Framed mirrors and parts B. Other	75% 50%	Free Free	697.93		Cwt.
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal	33½%	Free	698.85		Cwt.
83.14	Sign-plates, name-plates, numbers, letters, and other signs of base metal	33½%	Free	698.90		Cwt.

Section XV
83.15

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	33 $\frac{1}{3}$ %	Free	698.90		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. 43.01/04), of a kind used in machinery or mechanical appliances or for industrial purposes ;

(c) Bobbins, spools, cops, cones, cores and similar supports, of a kind used on machinery, mechanical appliances or electrical goods, falling within Chapters 39, 40, 44 or 48 or section XV ;

(d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.20/21 ;

(e) Transmission, conveyor or elevator belts of textile material (heading No. 59.15/16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17) ;

(f) Articles wholly of precious or semi-precious stones (natural, synthetic, or reconstructed), falling within heading No. 71.01/03 or 71.12/15 ;

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

(h) Endless belts of metal wire or strip (Section XV) ;

(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. 82.02/06 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 Chapters 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09) ; or

(o) Articles falling within Chapter 97.

2. Subject to Notes 1 and 3 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. 84.63/64, 85.23, 85.24 and 85.25/27) 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. 85.13/14 and 85.15 are to be classified in heading No. 85.13/14-

(c) All other parts are to be classified in heading No. 84.65 or 85.28

3. An incomplete machine is to be classified with the corresponding complete machine (and not with parts of such a machine if its parts are separately specified), provided it has the essential character of such a complete machine.

4. A machine (or an incomplete machine classified as if it were complete by virtue of the preceding Note 3) imported unassembled or disassembled is to be classified as a machine of the corresponding kind.

5. 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.

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

7. 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 (Chapter 74 to 81) ; or
- (e) Hand tools or electro-mechanical domestic appliances, with self-contained electric motors, of heading No. 85.05 or 85.06.

2. Subject to the operation of Notes 5 and 6 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.

Heading No. 84.17, however, does NOT apply to :

- (a) Germination plant, incubators and brooders, falling within heading No. 84.27/28 ;
- (b) Grain dampening machines falling within heading No. 84.29 ;
- (c) Diffusing apparatus for sugar juice extraction falling within heading No. 84.30 ; or
- (d) Machinery falling within heading No. 84.40 for the heat-treatment of textile yarns, fabrics or made up textile articles.

Heading No. 84.17 does not apply to machinery or plant, designed for a mechanical operation, in which the change of temperature, even if necessary, is subsidiary to the main function.

Heading No. 84.19 does NOT apply to :

- (a) Sewing machines (heading No. 84.41) ; or
(b) Office machinery of heading No. 84.54.

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

4. 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 5 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.01	Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) : A. Industrial B. Parts for A C. Other, including parts	Free 5% 33 $\frac{1}{3}$	Free Free Free	711.10		No. and Cwt.
84.02	Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers superheaters, soot removers, gas recoverers and the like) ; condensers for vapour engines and power units : A. Industrial B. Parts for A C. Other, including parts	Free 5% 33 $\frac{1}{3}$ %	Free Free Free	711.20		No. and Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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:			719.11		No. and Cwt.
	A. Industrial	Free	Free			
	B. Parts for A	5%	Free			
	C. Other, including parts	33½%	Free			
84.04/05	Steam and other vapour power units (including steam engines with self-contained boilers):			711.30		No. and Cwt.
	A. Industrial	Free	Free			
	B. Parts for A.	5%	Free			
	C. Other, including parts	33½%	Free			
84.06	Internal combustion piston engines:					
	A. Engines specialised for use in aircraft and parts therefor	Free	Free	711.43	Engines	No. and Cwt.
				711.49	Parts	
	B. Engines, propulsion or auxiliary, specially designed for marine use and parts therefor:					
	(1) Outboard engines	33½%	Free	711.54		No. and Cwt.
	(2) Other marine engines	Free	Free	711.55	For vessels not exceeding 250 tons gross	No. and Cwt.
				711.56	For vessels exceeding 250 tons gross	No. and Cwt.
	(3) Parts:			711.59		
	(a) For (2) imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner	20%	Free			
	(b) Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.07/08	C. Engines for other vehicles and parts therefor :					
	(1) Road motor vehicle engines and parts therefor	31½%	2%	711.57	For road motor vehicles described in group 732 of the Import and Export List	No. and Cwt.
	(2) Other vehicle engines (including parts)	33½%	Free	711.58 711.59	Parts	No. and Cwt.
	D. Stationary engines and parts therefor :				Diesel and semi-diesel engines :	
	(1) Industrial	Free	Free	711.511 711.521	Not exceeding 100 horse-power Exceeding 100 horse-power	No. and Cwt. No. and Cwt.
	(2) Parts of (1)	5%	Free	711.531 711.591	Other engines	No. and Cwt.
	(3) Other engines, including parts	33½%	Free	711.512 711.522 711.532 711.592	Diesel and semi-diesel engines : Not exceeding 100 horse-power Exceeding 100 horse-power Other engines	No. and Cwt. No. and Cwt. No. and Cwt.
	Other engines and motors (including hydraulic motors) :			711.43 711.49	Parts Aircraft engines and parts : Engines Parts	No. and Cwt.
	A. Industrial	Free	Free			
	B. Parts for A	5%	Free			
	C. Specialised for aircraft or marine use and aircraft engine parts	Free	Free	711.60 711.80	Gas turbines (other than aircraft) Other	No. and Cwt. No. and Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.09	D. Camera and cinematograph motors and parts thereof	100%	Free			
	E. Other, including parts	33½%	Free			
	Mechanically propelled road rollers	Free	Free	718.41 718.49 719.21	Rollers complete Parts	No. and Cwt. Cwt. No. and 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 :					
	A. Industrial or specialised for water supply, sewerage, drainage or irrigation	Free	Free			
	B. Parts for A	5%	Free			
	C. Other :					
	(1) Electrically operated	40%	Free			
	(2) Other, including parts	33½%	Free			
84.11	Air pumps, vacuum pumps and air or gas compressors (including motors and turbo pumps and compressors, and free-piston generators for gas turbines) ; fans, blowers and the like :			719.22		No. and Cwt.
	A. Industrial	Free	Free			
	B. Parts for A	5%	Free			
	C. Other :					
	(1) Electrically operated	40%	Free			
	(2) Other, including parts	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.12	Airconditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air : A. Industrial B. Parts for A. C. Other, including parts	Free 5% 40%	Free Free Free	725.06 719.12	Domestic Other	No. and Cwt. Cwt.
84.13/14	Furnace burners for liquid fuel, pulverised solid fuel or gas ; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances ; industrial and laboratory furnaces and ovens, non-electric : A. Laboratory and parts B. Industrial C. Parts for B D. Other, including parts	Free Free 5% 33½%	Free Free Free Free	719.19		No. and Cwt.
84.15	Refrigerators and refrigerating equipment (electrical and other) : A. Industrial B. Parts for A C. Other, including parts	Free 5% 40%	Free Free Free	719.40 725.01 719.15	Domestic refrigerators : Non-electrical Electrical Other	No. and Cwt. No. and Cwt. Cwt.
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor : A. Parts B. Other	5% Free	Free Free	719.61		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 : A. Laboratory and parts B. Industrial C. Parts for B D. Other : (1) Electrically operated (2) Other, including parts	Free Free 5% 40% 33 $\frac{1}{3}$ %	Free Free Free Free Free	719.40 719.19	Water heaters, domestic Other	No. and Cwt.
84.18	Centrifuges ; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases : A. Industrial B. Parts for A C. Water filters and parts thereof D. Other, including parts	Free 5% Free 33 $\frac{1}{3}$ %	Free Free Free Free	712.30 719.23	Cream separators Centrifuges, etc. (other than cream separators)	Cwt. No. and Cwt.
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 ;			719.62		No. and Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<p>other packing or wrapping machinery ; machinery for aerating beverages ; dish washing machines :</p> <p>A. Dish washing machines of a kind used for domestic purposes :</p> <p>(1) Electrically operated</p> <p>(2) Other</p> <p>B. Parts for A</p> <p>C. Other</p> <p>D. Parts for C</p>	<p>40%</p> <p>33½%</p> <p>33½%</p> <p>Free</p> <p>5%</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>			
84.20	Weighing machinery (excluding balances of a sensitivity of five centigrammes or better), including weight-operated counting and checking machines ; weighing machine weights of all kinds	33½%	Free	719.63		No. and Cwt.
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 :			719.64	Spraying machinery	No. and Cwt.
	<p>A. Industrial ; specialised for use in agriculture, horticulture</p> <p>B. Parts for A</p> <p>C. For the spraying of insecticides and fungicides and parts therefor</p> <p>D. Other :</p> <p>(1) Electrically operated</p> <p>(2) Other, including parts</p>	<p>Free</p> <p>5%</p> <p>Free</p> <p>40%</p> <p>33½%</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
84.22	Lifting, handling, loading or unloading, machinery, telfers and conveyors (for example, lifts, hoists, winches, cranes, transporter cranes, jacks, pulley tackle, belt conveyors and teleferics), not being machinery falling within heading No. 84.23 :			719.33	Lifts	No. and Cwt.
				719.39	Other	No. and Cwt.
	A. Cranes, chain pulleys, bucket and gravity conveyors, hoists and winches	Free	Free			
	B. Passenger lifts	40%	Free			
84.23	C. Other, including road motor vehicle jacks and jacks of a kind used in garages	33½%	Free			
	D. Parts :					
	(1) For A	5%	Free			
	(2) Other	33½%	Free			
	Excavating, levelling, stamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers) ; pile-drivers ; snow-ploughs, not self-propelled (including snow-plough attachments) :			718.43	Angledozer and bulldozers	No. and Cwt.
				718.44	Graders, levellers and scrapers	No. and Cwt.
				718.45	Pile-drivers	No. and Cwt.
				718.46	Boring machinery	No. and Cwt.
	A. Complete machines	Free	Free	718.47	Other	No. and Cwt.
	B. Parts for A	5%	Free	718.49	Parts and attachments for above machines	Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, cultivators, seed and fertilizer distributors); lawn and sports ground rollers:			712.10	Agricultural machinery and appliances for preparing and cultivating the soil	Cwt.
	A. Lawn and sports ground rollers, including parts therefor	33½%	Free			
	B. Other	Free	Free			
84.25	Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seed, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29)	Free	Free	712.20	Agricultural machinery and appliances for harvesting, threshing and sorting	Cwt.
84.26	Dairy machinery (including milking machines)	Free	Free	712.30	Milking machines, cream separators and other dairy-farm equipment	Cwt.
84.27/28	Other agricultural and horticultural machinery (including machinery of a kind used in wine or cider making, fruit juice preparation or the like); poultry-keeping and bee-keeping machinery; germination plant with mechanical or thermal equipment; poultry incubators and brooders	Free	Free	712.90	Machinery, germination plant, incubators, and brooders	No. and Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 :			718.31	Machinery for milling grain, etc.	No. and Cwt.
	A. Parts	5%	Free			
	B. Other	Free	Free			
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 :			718.39		No. and Cwt.
	A. Industrial	Free	Free			
	B. Parts for A	5%	Free			
	C. Other :					
	(1) Electrically operated	40%	Free			
	(2) Other	33½%	Free			
	(3) Parts	33½%	Free			
84.31	Machinery for making or finishing cellulosic pulp, paper or paper-board :			718.10		Cwt.
	A. Parts	5%	Free			
	B. Other	Free	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.32	Book-binding machinery, including book-sewing machines :			718.21	Book-binding machinery	No. and Cwt.
	A. Parts	5%	Free	718.23	Parts	Cwt.
	B. Other	Free	Free			
84.33	Paper or paperboard cutting machines of all kinds ; other machinery for making up paper pulp, paper or paperboard :			718.10		No. and Cwt.
	A. Guillotines (other than power-operated guillotines fitted with blades of 20 inches or more in length) and parts therefor	40%	Free			
	B. Other	Free	Free			
	C. Parts for B	5%	Free			
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 slugs and matrices, printing blocks, plates and cylinders ; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished) :			718.22		No. and Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.35	A. Of a kind used in offices and parts therefor	40%	Free			
	B. Other	Free	Free			
	Other printing machinery, machines for uses ancillary to printing:			718.29	Machinery	No. and Cwt. Cwt
				718.23	Parts	
84.36	A. Of a kind used in offices and parts therefor	40%	Free			
	B. Other	Free	Free			
	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	Free	Free	717.16		No. and Cwt.
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:			717.16		No. and Cwt.
	A. Industrial	Free	Free			
	B. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity (7)
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 hosiery needles): A. Industrial machinery B. Other: (1) Parts and accessories for machinery falling within heading No. 84.36, 84.37A or 84.38A (2) Other, including parts	Free 5% 33½%	Free Free Free	717.16 717.17	Auxiliary machinery Parts of textile machines	No. and Cwt. 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: A. Parts B. Other	5% Free	Free Free	717.16		No. and Cwt.
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			725.02 717.16	Domestic washing machines, electric or non-electric Other	No. and Cwt. No. and Cwt.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
84.41	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 :					
	A. Washing machines, of a kind used for domestic purposes :					
	(1) Electrically operated	40% _G	Free			
	(2) Other	33 $\frac{1}{3}$ % _G	Free			
	(3) Parts	33 $\frac{1}{3}$ % _G	Free			
	B. Other	Free	Free			
	C. Parts for B	5% _G	Free			
	Sewing machines ; furniture specially designed for sewing machines ; sewing machine needles :			717.31	Sewing Machines : Industrial	No. and Cwt. No. and Cwt. Cwt.
	A. Industrial sewing machines, and specialised furniture therewith	Free	Free	717.32	Domestic	
	B. Other :			717.33	Other	
	(1) Electrically operated	40% _G	Free			
	(2) Other	33 $\frac{1}{3}$ % _G	Free			
	C. Parts :					
	(1) Sewing machine parts imported for use in the assembly of sewing machines and sewing machine cabinets respectively by a manufacturer approved in that behalf by the Commissioner	15% _G	Free			
	(2) Parts for A	5% _G	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.42	(3) Specialised furniture not for A : (a) Of wood (b) Other (4) Other	50% 75% 33½%	Free Free Free			
	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery) : A. Industrial B. Parts for A C. Other, including parts	Free 5% 33½%	Free Free Free	717.21 717.22	Machinery Parts	No. and Cwt. Cwt.
84.43/44	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries ; rolling mills and rolls therefor :			715.21	Converters, ladles, ingot moulds and casting machines	Cwt.
	A. Parts B. Other	5% Free	Free Free	715.22	Rolling mills and rolls therefor	Cwt.
84.45	Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50	5%	Free	715.10		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	5%	Free	719.59		

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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	5%	Free	719.52		No. and Cwt.
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 die-heads, dividing heads and other appliances for machine tools; tool holders for any type of tool or machine-tool for working in the hand : A. Tool holders : (1) For hand tools (2) For machine tools B. Parts and accessories of machine tools; parts for A C. Other, including parts	20% 5% 5% 33½%	Free Free Free Free	719.59		
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor : A. Industrial B. Parts for A C. Other, including parts	Free 5% 33½%	Free Free Free	719.59		
84.50	Gas-operated welding, bracing, cutting and surface tempering appliances : A. Industrial B. Parts for A C. Other, including parts	Free 5% 33½%	Free Free Free	715.20		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.51	Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines	40%	Free	714.11		No. and Cwt.
84.52	Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device	40%	Free	714.22	Adding and calculating machines, electric or non-electric	No. and Cwt.
				714.21	Other	No. and Cwt.
84.53	Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines)	40%	Free	714.30		No. and Cwt.
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)	40%	Free	714.91		No. and Cwt.
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	40%	Free	714.92		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 : A. Parts B. Other	5% Free	Free Free	718.51		No. and Cwt.
84.57	Glass-working machines (other than machines for working glass in the cold); machines for assembling filament and discharge lamps and electronic and similar tubes and valves : A. Parts B. Other	5% Free	Free Free	718.52		No. and Cwt.
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chance	31 ^{1/2} % Free	2% Free	719.65		No. and Cwt.
84.59	Machinery and mechanical appliances (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter : A. Industrial B. Parts for A	Free 5%	Free Free	711.70 719.89	Nuclear reactors Other	No. and Cwt. Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.60	C. Other, including parts Moulding boxes for metal foundry ; moulds of a type used for metal (other than ingot moulds), for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	33 $\frac{1}{3}$ % Free	Free Free	719.90		
84.61	Taps, cocks, valves and similar appli- cances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermo-static- ally controlled valves :			719.90		
84.62	A. Industrial	Free	Free			
84.63/64	B. Parts for A	5%	Free			
	C. Other, including parts	33 $\frac{1}{3}$ %	Free			
	Ball, roller or needle roller bearings	33 $\frac{1}{3}$ %	Free	719.70		Lb.
	Transmission shafts, cranks, bearing housings, plain shaft bearings, gears and gearing (including friction gears and gear-boxes and other variable speed gears), fly-wheels, pulleys and pulley blocks, clutches and shaft couplings ; gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paper- board) or of laminated metal foil ; sets or assortments of gaskets and similar joints, dissimilar in com- positions, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings :					

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.65	A. Stern tubes and propeller shafts :					
	(1) Imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner	20%	Free	711.95		
	(2) Other	33½%	Free	711.96		
	B. Other :			711.97		
	(1) Parts and accessories for industrial machinery	5%	Free			
	(2) Other	33½%	Free			
	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter :					
	A. Propellers :					
	(1) Imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner	18%	2%	719.98	Ships' propellers	
	(2) Other	31½%	2%			
	B. Other	31½%	2%	719.99	Parts and accessories of machinery n.e.s.	

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 falling within heading No. 70.11 (for example, glass bulbs for electric lamps) ;
- (c) Electrically heated furniture of Chapter 94.

2. Heading No. 85.01 does NOT apply to goods described in heading No. 85.08/09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.

3. Heading No. 85.06 applies only to the following electro-mechanical machines of types commonly used for domestic purposes:

- (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight;
(b) Other machines provided the weight of such other machines does not exceed twenty kilogrammes.

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.01	Electric generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors :				Generators and generating sets :	
	A. Generators and generating sets :			722.11	Not exceeding 200 kilowatts	Cwt.
				722.12	Other	No. and Cwt.
					Motors :	
	(1) Of 110 volts or higher	Free	Free	722.13	Not exceeding 25 b.h.p.	No. and Cwt.
	(2) Other	50%	Free	722.14	Other	No. and Cwt.
	B. Motors :			722.15	Converters, transformers, rectifiers and rectifying apparatus, inductors	No. and Cwt.
	(1) Of 500 watts or higher	Free	Free	722.19	Parts	Cwt.
	(2) Other	50%	Free			
	C. Other :					
	(1) Industrial	Free	Free			
	(2) Other	50%	Free			
	D. Parts :					
	(1) For A(1), B(1) or C(1)	5%	Free			
	(2) Other	33 1/3%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.02	Electro-magnets ; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets ; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders ; electro-magnetic clutches and couplings ; electro-magnetic brakes ; electro-magnetic lifting heads : A. Toy magnets B. Other : (1) Industrial (2) Other, including parts C. Parts for B (1)	33½% Free 33½% 5%	Free Free Free Free	729.91		Cwt.
85.03/04	Primary cells and batteries ; electric accumulators : A. Of a kind used solely in hearing aids B. Parts C. Other	Free 33½% 50%	Free Free Free	729.13 729.19	Electric Torch-light batteries Other	No. and Cwt. Cwt.
85.05	Tools for working in the hand, with self-contained electric motor : A. Parts B. Other	5% 20%	Free Free	729.60		No. and Cwt.
85.06	Electro-mechanical domestic appliances, with self-contained electric motor : A. Parts B. Other	33½% 50%	Free Free	725.03		No. and Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.07	Shavers and hair clippers, with self-contained electric motor	50%	Free	725.04		No. and Cwt.
85.08/09	Electrical starting and ignition equipment for internal combustion engines, and dynamos and cut-outs for use therewith; electrical lighting and signalling equipment, wind-screen wipers, defrosters and demisters, for cycles or motor vehicles:			729.40		Cwt.
	A. Starting and ignition equipment specialised for use in aircraft or for engines of heading 84.06 B (2)	Free	Free			
	B. Dynamos for marine inboard engines imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner	20%	Free			
	C. Other	50%	Free			
	D. Parts	33½%	Free			
85.10	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.08/09:			812.46		No. and Cwt.
	A. Miners' safety lamps	Free	Free			
	B. Other	50%	Free			
	C. Parts	33½%	Free			
85.11	Industrial and laboratory electric furnaces and ovens; electric induction and dielectric heating equipment; electric welding, brazing			729.92		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.12	and soldering machines and apparatus and similar electric machines and apparatus for cutting :	Free	Free	725.05		No. and Cwt.
	A. Industrial	5%	Free			
	B. Parts for A	Free	Free			
	C. Laboratory and parts	Free	Free			
85.13	D. Other :			724.91		Cwt.
	(1) Hand tools	20%	Free			
	(2) Parts for (1)	5%	Free			
	(3) Other, including parts	33 $\frac{1}{3}$ %	Free			
85.12	Electric instantaneous or storage water heaters and immersion heaters ; electric soil heating apparatus and electric space heating apparatus ; electric hairdressing 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 :			725.05		No. and Cwt.
	A. Parts	33 $\frac{1}{3}$ %	Free			
	B. Other	50%	Free			
	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems) :					
85.13	A. Telephone sets of a kind specialised for inter office communication	50%	Free	724.91		Cwt.
	B. Other	Free	Free			
	C. Parts :					
	(1) For A	50%	Free			
	(2) For B	Free	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.14	Microphones and stands therefor, loudspeakers and audiofrequency electric amplifiers :			724.92		Cwt.
	A. Loudspeakers designed solely for radio programmes distributed by wire and parts thereof	Free	Free			
	B. Other, including public address systems	50%	Free			
	C. Parts for B	33½%	Free			
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus ; radio broadcasting and television transmission and reception apparatus (including those incorporating gramophones) and television cameras ; radio navigational aid apparatus, radar apparatus and radio remote control apparatus :					
	A. Radio-gramophones	95%	5%	724.11	Combined with television receivers	No.
				724.22	Other	No.
	B. Radio receiving sets (including combined transmitting and receiving sets) and television sets	100%	Free	724.19	Television receivers, whether or not combined with radio receivers	No.
				724.21	Radio receivers for fitting to road motor vehicles	No.
				724.29	Other radio receivers	No.
	C. Other	Free	Free	724.93	Television cameras	No.
				724.94	Transmitting sets (radio, telegraphic or television)	No.
	D. Cabinets imported for A and B :			724.30	Parts	
	(1) Wooden	50%	Free			
	(2) Plastic	66½%	Free			
	(3) Other	33½%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
	E. Spare parts and components (excluding cabinets) :					
	(1) Components imported for use in the assembly of radio-gramophones, radio receiving sets and television sets by a manufacturer approved in that behalf by the Commissioner	33 $\frac{1}{3}$ %	Free			
	(2) Other	33 $\frac{1}{3}$ %	Free			
85.16	Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installation or upon air-fields	Free	Free	724.98		Cwt.
85.17	Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.08/09 or 85.16	50%	Free	729.94		Cwt.
85.18	Electrical capacitors, fixed or variable :			729.97		Cwt.
	A. Industrial	Free	Free			
	B. Parts for A	5%	Free			
	C. Other	50%	Free			
	D. Parts for C	33 $\frac{1}{3}$ %	Free			
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			722.20		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.20	arresters, surge suppressors, plugs, lamp-holders, terminals, terminal strips and junction boxes; resistors, fixed or variable (including potentiometers), other than heating resistors; switchboards (other than telephone switchboards) and control panels:					
	A. Suitable for use in road motor vehicles or in amplifiers, domestic appliances or radio or television receiving sets.	50%	Free			
	B. Other	Free	Free			
	C. Parts: (1) For A (2) For B	33½% 5%	Free Free	729.20		
85.21	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flash-bulbs:					
	A. Ultra-violet and infra-red lamps specialised for medical or laboratory use	Free	Free			
	B. Photographic flash-bulbs and projector lamps	100%	Free			
	C. Other D. Parts	50% 33½%	Free Free	729.30		
	Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes,					Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes; photo-cells, mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals : A. Industrial B. Other C. Parts : (1) For A (2) For B	Free 50% 5% 33 $\frac{1}{3}$ %	Free Free Free Free			
85.22	Electrical goods and apparatus (except those suitable for use solely or principally as parts of other machines or apparatus), not falling within any other heading of this Chapter : A. Mixing units B. Other C. Parts : (1) For A (2) For B	50% Free 33 $\frac{1}{3}$ % 5%	Free Free Free Free	729.99		Cwt.
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 : A. Wire cut to length or wire assemblies suitable for use in road motor vehicles, in amplifiers or in domestic radio or television sets B. Other	50% Free	Free Free	723.10		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes :			729.97		Cwt.
	A. Carbon brushes for industrial use	Free	Free			
	B. Other	50%	Free			
85.25/27	Insulators; 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; electrical conduit tubing and joints therefor, of base metal lined with insulating material :			723.20		Cwt.
	A. Insulators and insulating fittings, of a kind suitable for use in domestic machines, apparatus or appliances or in road motor vehicles	50%	Free			
	B. Other	Free	Free			
85.28	Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter	33½%	Free	729.97		Cwt.

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. 97.01/05 or 97.08 or bobsleighs, toboggans and the like falling within heading No. 97.06.

2. Throughout this Section the expressions 'parts' and 'parts and accessories' do NOT 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. 84.63/64);
- (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. 84.63/64;
- (f) Electrical machinery and equipment (Chapter 85);
- (g) Articles falling within Chapter 90;
- (h) Clocks (Chapter 91);
- (i) Arms (Chapter 93);
- (k) Brushes of a kind used as parts of vehicles (heading No. 96.01/06).

3. References in Chapters 86 to 88 to parts or accessories do NOT apply to parts or accessories which are not suitable for use solely or principally with the articles 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. An incomplete or unfinished article of this section is to be classified as the corresponding complete or finished article, provided it has the essential character of such complete or finished article.

6. Unless otherwise provided, an article of this Section (or an incomplete or unfinished article classified as if it were complete or finished by virtue of the preceding Note 5) imported unassembled is to be classified as an assembled article of the corresponding kind.

CHAPTER 86

RAILWAY AND TRAMWAY LOCOMOTIVES, ROLLING-STOCK AND PARTS THEREOF; RAILWAY AND TRAMWAY TRACK FIXTURES AND FITTINGS; TRAFFIC SIGNALLING EQUIPMENT OF ALL KINDS
(NOT ELECTRICALLY POWERED)

NOTES

1. This Chapter does NOT cover:

- (a) Railway or tramway sleepers of wood (heading No. 44.07) or of concrete (heading No. 68.10/11);
- (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 applies, *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 applies, *inter alia*, to:

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
86.01	Steam rail locomotives and tenders	33½%	Free	731.10		No. and Ton
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	33½%	Free	731.20		No. and Ton
86.03	Other rail locomotives, including diesel electric	33½%	Free	731.30		No. and Ton
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	33½%	Free	731.40		No. and Ton
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	33½%	Free	731.50		No. and Ton
86.06/08	Railway and tramway travelling workshops, cranes and other service vehicles, goods vans, goods wagons	33½%	Free	731.60		No. and Ton

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
86.09	and trucks; road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship Parts of railway and tramway locomotives and rolling-stock	33 $\frac{1}{2}$ %	Free	731.70		Ton
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	33 $\frac{1}{2}$ %	Free	719.66		

CHAPTER 87

VEHICLES, OTHER THAN RAILWAY OR TRAMWAY ROLLING-STOCK, AND PARTS THEREOF

NOTES

The headings of this Chapter do NOT 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 do not apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01/05.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
87.01	Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys :			712.51	Tractors, tracked or half-tracked	No. and Cwt.
				712.52	Agricultural tractors, wheeled : Not exceeding 40 brake horse power	No. and Cwt.
	A. Ordinarily employed in the construction and maintenance of roads or the clearing of land ; agricultural tractors	Free	Free	712.53	Exceeding 40 brake horse power	No. and Cwt.
	B. Other	33½%	Free	732.50	Tractors for road tractor-trailer combinations	No. and 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) :					
	A. Passenger vehicles including station wagons and estate cars (but excluding caravans, pick-ups, vehicles with fitted seats for more than ten passengers and four-wheel drive vehicles) of an engine capacity :					
	(1) Not exceeding 1,200 c.c.	33½%	Free	732.11	Passenger vehicles n.e.s. : Not exceeding 1,200 c.c.	No. and Cwt.
				732.12	Exceeding 1,200 c.c. but not exceeding 1,750 c.c.	No. and Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	(2) Exceeding 1,200 c.c. but not exceeding 1,750 c.c.	50%	Free			
	(3) Exceeding 1,750 c.c. but not exceeding 2,150 c.c.	75%	Free	732.13	Exceeding 1,750 c.c. but not exceeding 2,750 c.c.	No. and Cwt.
	(4) Exceeding 2,150 c.c. but not exceeding 2,750 c.c.	100%	Free			
	(5) Exceeding 2,750 c.c.	150%	Free	732.14	Exceeding 2,750 c.c. but not exceeding 3,500 c.c.	No. and Cwt.
				732.15	Exceeding 3,500 c.c.	No. and Cwt.
				732.16	Dual-purpose motor passenger vehicles (e.g., jeeps, landrovers, kitcars, estate cars, station wagons.)	No. and Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
87.03	B. Ambulances	Free	Free	732.20	Buses (including trolley buses)	No. and Cwt.
	C. Motor buses and coaches with fitted seats for twenty or more passengers	33½%	Free			
	*D. Components for passenger cars imported CKD (completely knocked down) for local assembly by a manufacturer approved in that behalf by the Commissioner	15% less than the rate applicable to a similar vehicle imported assembled as in A above	Free			
	E. Trucks and Lorries :				Trucks and lorries :	
	(1) Assembled	33½%	Free			
	(2) Imported CKD :					
	* (a) For local assembly by a manufacturer approved in that behalf by the Commissioner	28½%	Free	732.31	Not exceeding 3 tons unladen weight	No. and Cwt.
				732.32	Exceeding 3 tons unladen weight	No. and Cwt.
	(b) Other	33½%	Free			
	F. Other	33½%	Free			
	Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying			732.40		No. and Cwt.

* For the purposes of D and E (2) (a) the rate of duty applicable to such imported replacement equipment like tyres and batteries and such other parts as may be deemed by the Ministry from time to time to be available locally, shall apply to such components as may be imported with other CKD components.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
87.04	lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02 :	Free	Free			
	A. Road sweepers and sprayers ; mobile dispensaries ; vehicles specially built and equipped for fire fighting	33½%	Free	732.72	For trucks and lorries classified under statistical Nos. 732.31 and 732.32	No. and Ton
	B. Other	28½%	Free	732.73	For trucks and lorries classified under 732.40	No. and Ton
	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	33½%	Free	732.79	Other	No. and Cwt.
87.05/06	A. For the manufacture of motor buses and coaches of heading No. 87.02C by a manufacturer approved in that behalf by the Commissioner					
	B. Other	33½%	Free	732.80		Cwt.
87.07	Bodies (including cabs), chassis-frames and other parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	Free	Free			
	A. Parts of vehicles of heading No. 87.01A or 87.03A	33½%	Free	719.32		No. and Cwt.
	B. Other					
	Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, forklift trucks and platform trucks) ; tractors of the type used on railway station platforms ; specialised parts of the foregoing trucks and tractors :					

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
87.08	A. Equipment, namely, forklift trucks, freight lifters, motorised ^a bag elevators, tractors, and travelifts :	10%	Free			
	(1) Imported by the Nigerian Ports Authority exclusively for its own use	33½%	Free			
	(2) Other	33½%	Free			
87.09	B. Other, including parts	Free	Free	951.01		No.
87.09	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons ; parts of such vehicles (not including weapons)					
	Motor-cycles, autocycles and cycles fitted with an auxiliary motor, with or without side-cars ; side-cars of all kinds	50%	Free	732.93	Motorised cycles and mopeds	No. and Cwt.
				732.94	Motor scooters	No. and Cwt.
87.10				732.95	Motor-cycles ; side-cars	No. and Cwt.
	Cycles (including tricycles), not motorised	Each £3-0s-0d or 33½%	Free	733.11		No.
		Free	Free			
87.11	Invalid carriages, fitted with means of mechanical propulsion (motorised or not)	Free	Free	733.40		Cwt.
87.12	Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11	33½%	Free	732.96	Parts and accessories of motor-cycles and of other articles classified in heading No. 87.09	Cwt.
87.13				733.12	Other	Cwt.
	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof :			894.10		Cwt.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
87.14	A. Invalid carriages	Free	Free	733.30		Cwt.
	B. Other	33½%	Free			
	Other vehicles (including trailers and caravans), not mechanically propelled, and parts thereof :					
	A. Trailers :					
	(1) Of a kind used with tractors of heading No. 87.01A	Free	Free			
	(2) Imported by the Nigerian Ports Authority exclusively for its own use with tractors of heading No. 87.07	10%	Free			
	(3) Other	33½%	Free			
	B. Other	33½%	Free			

CHAPTER 88

**AIRCRAFT AND PARTS THEREOF ; PARACHUTES ; CATAPULTS AND SIMILAR AIRCRAFT LAUNCHING GEAR ;
GROUND FLYING TRAINERS**

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
88.01/03	Balloons and airships ; flying machines, gliders and kites ; parachutes ; parts of the foregoing goods	Free	Free	734.10	Aircraft heavier than air, complete (assembled or otherwise)	No.
				734.90	Airships, balloons and parts of aircraft, airships and balloons	

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
88.04/05	Parachutes; catapults and similar aircraft launching gear; ground flying trainers, parts of any of the foregoing articles	Free	Free	899.99		

CHAPTER 89

SHIPS, BOATS AND FLOATING STRUCTURES

NOTE.—A hull, unfinished or incomplete vessel, assembled or unassembled, or a complete vessel unassembled, is to be classified as a vessel of a particular kind if it has the essential character of a vessel of that kind. In other cases such goods are to be classified within heading No. 89.01/03.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
89.01/03	Ships, boats, tugs, launches, lighters and other vessels not falling within any of the following headings of this Chapter; light vessels, fire floats, dredgers, floating cranes and other special purpose vessels; floating docks:			735.11	Warships (including submarines and landing craft)	No. and gross tonnage
	A. Ships and all other types of vessels over 250 gross tons	5%*	Free	735.91	Tugs	No. and gross tonnage

* Provided that when condemned or handed over for breaking up, duty shall be paid at the rate applicable at the time.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	B. Other :			735.92	Fire floats, dredgers and other special purpose vessels	No. and gross tonnage
	(1) Pleasure craft, touring launches and commercial craft of a range not exceeding 100 feet in length	50%	Free			
	(2) Hull, bare, imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner	20%	Free	735.31	Other : Of a gross tonnage of 250 or less	No. and gross tonnage
				735.39	Other	No. and gross tonnage
	(3) Where the Commissioner is satisfied that they cannot be built in Nigeria and the Board is of the opinion that they are not of the type used mainly for pleasure	5%	Free			
	(4) Other	33 1/3%	Free			
89.04	Ships, boats and other vessels for breaking up	33 1/3%	Free	735.80		No. and gross tonnage
89.05	Floating structures other than vessels (e.g., coffer dams, landing stages, buoys and beacons) :					
	A. Buoys and beacons	Free	Free	735.94		No.
	B. Other	28 1/4%	5%	735.98		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. 69.01/03; 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. 70.04/07, 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. 85.08/09 and radio navigational aid or radar apparatus of heading No. 85.15;
- (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);
- (i) Articles of Chapter 97; or
- (k) Capacity measures, which are to be classified according to the material of which they are made.

2. An incomplete or unfinished machine, appliance, instrument or apparatus is to be classified with the corresponding complete or finished machine, appliance, instrument or apparatus, provided it has the essential character of that complete or finished article.

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

- (a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01/02) 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.

4. Heading No. 90.05/06 does not apply 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.

5. 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.

6. Heading No. 90.28 applies 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.

7. 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
90.01/02	Lenses, prisms, mirrors and other optical elements, of any material, unmounted or mounted for use as parts of or fittings for instruments or apparatus, but not including such elements of glass not optically worked; sheets and plates, of polarising material:			861.10		Cwt.
	A. Lenses for correcting vision; light-house lenses and other optical elements specialised for navigational aids	Free	Free			
	B. Lenses and other optical elements (including light filters) specialised for cameras, projectors or other photographic apparatus	100%	Free			
	C. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
90.03/04	Spectacles, pince-nez, lorgnettes, goggles and the like, and frames, mountings, and parts thereof for such articles : A. Spectacles for correcting vision B. Parts C. Other	Free 33½% 33½%	Free Free Free	861.20		
90.05/06	Refracting and astronomical telescopes (monocular or binocular) and other astronomical instruments and mountings therefor, but not including instruments for radio astronomy : A. Astronomical instruments for scientific purposes or research or for education in science, including parts B. Other	Free 33½%	Free Free	861.38		
90.07	Photographic cameras ; photographic flashlight apparatus : A. Cameras, specialised for : (1) Medical or surgical use (2) Land surveying ; lithographic processing B. Other, including parts C. Parts : (1) For A(1) (2) For A(2)	Free Free 100% Free 5%	Free Free Free Free Free	861.40		No.
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers ; any combination of these articles	100%	Free	861.51 861.52	For film of a width of 16mm. or more For film of a width less than 16mm.	No. No.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
90.09	Image projectors (other than cinematographic projectors) ; photographic (except cinematographic) enlargers and reducers	100%	Free	861.60		No.
90.10	Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter ; photo-copying apparatus (contact type) ; spools or reels, for film ; screens for projectors : A. Photo-copying apparatus B. Film spools and reels ; screens for projectors C. Other	40% 100% 33 1/3%	Free Free Free	861.60		No.
90.11/12	Microscopes of all kinds and electron and proton diffraction apparatus	Free	Free	861.35		No.
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 : A. Telescopic sights and other optical devices suitable for use with the arms of headings 93.02 to 93.04 B. Other	Free 33 1/3%	Free Free	861.39		
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments ; compasses ; rangefinders :			861.91	Instruments (including compasses and rangefinders)	

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
90.15	A. Photographic and cinematographic rangefinders and parts B. Pocket compasses and parts C. Other D. Parts for C	100% 33½% Free 5% 33½%	Free Free Free Free Free	861.92	Balances	
90.16	Balances of a sensitivity of five centigrammes or better, with or without their weights 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:			861.93	Instruments, appliances and machines	
	A. Profile projectors and parts thereof B. Industrial C. Parts for B D. Hand instruments and appliances of a kind used in engineering workshops E. Parts for D F. Measuring tapes: (1) Of a length of 50 feet or more (2) Other G. Other	100% Free 5% 20% 5% Free 33½% 33½%	Free Free Free Free Free Free Free Free			
90.17/18	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments);			726.10 861.70	Electro-medical apparatus Other	Cwt. Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	<p>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) :</p> <p>A. Breathing appliances (including gas masks and similar respirators) :</p> <p>(1) Specialised for Medical or surgical use ; professional diving gear (including parts)</p> <p>(2) Other, including parts</p> <p>B. Other</p> <p>C. Parts for B</p>	Free	Free			
90.19	Orthopaedic appliances, surgical belts, trusses and the like ; artificial limbs, eyes, teeth and other artificial parts of the body ; deaf aids ; splints and other fracture appliances	33½% Free 5% Free	Free Free Free Free	899.60		
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	Free	Free	726.20		Cwt.
90.21	Instruments, apparatus or models designed solely for demonstrational purpose (for example, in education or exhibition), unsuitable for other uses	33½%	Free	861.94	Instruments, apparatus and models and parts	

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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) :			861.95	Machines and appliances; parts and accessories	
	A. Parts	5%	Free			
	B. Other	Free	Free			
90.23	Hydrometers and similar instruments ; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not ; any combination of these instruments :			861.96		
	A. Of a type used for domestic purposes or as parts or accessories of road motor vehicles	33½%	Free			
	B. Other	Free	Free			
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 :			861.97		
	A. Suitable for use in road motor vehicles	33½%	Free			
	B. Other	Free	Free			
90.25	Instruments and apparatus for physical or chemical analysis (such as			861.98	Instruments, other than mechanical ; for physical or chemical analysis	

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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:			861.99	Parts and accessories, etc., of articles falling within headings 729.50, 861.80, 861.96 and 861.97	
	A. Exposure meters of the type used for photographic purposes	100%	Free			
	B. Other	Free	Free			
	C. Parts:					
	(1) For A	100%	Free			
	(2) Other	33½%	Free			
90.26	Gas, liquid and electricity supply or production meters, calibrating meters therefor:			729.50	Electricity supply meters	No. and Cwt.
	A. Electricity supply meters and calibrating meters; gas supply meters	Free	Free	861.80	Other	
	B. Other:					
	(1) Water meters and other meters of a kind used for non-industrial purposes	33½%	Free			
	(2) Other	Free	Free			
90.27	Revolution counters, production counters, taxi-meters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:			861.80		Cwt.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
90.28	A. Billiards meters; parts and accessories suitable for use in road motor vehicles; pedometers, and other non-industrial counters	33½%	Free	729.50		No. and Cwt.
	B. Other	Free	Free			
90.29	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:			861.99		
	A. Exposure meters of a kind used for photographic purposes	100%	Free			
	B. Other	Free	Free			
	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:					
	A. Industrial, manufacturing; measurement of electricity	5%	Free			
	B. Other	33½%	Free			

CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF

NOTES

1. For the purposes of heading No. 91.01/02, the expression 'watch movements' means movements regulated by a balance-wheel and hairspring and not exceeding twelve millimetres in thickness measured with the plate and bridges.

2. Heading No. 91.07/08 is to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.07/80).

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 or watch springs are to be classified as watch and clock parts (heading No. 91.09/11).

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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
91.01/02	Pocket-watches, wrist-watches and other watches; (including stop-watches); clocks with watch movements (other than instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels):	100%	Free	863.31		No.
	A. Watches decorated with jewels, pearls, semi-precious stones or imitation precious or semi-precious stones; watches mounted in rings or brooches					
	B. Other	each £0-6s-10d or 45%	each £0-0s-8d or 5%	864.39 864.40	Other watches Clocks	No. No.
91.03/04	Other clocks (including instrument panel clocks and clocks of a similar type, for vehicles, aircraft or vessels):			864.40		No.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
91.05/06	A. For aircraft	Free	Free	864.40		No.
	B. Other	each \$0-7s-6d or 50%	Free			
	Time of day recording apparatus ; time switches and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement (including secondary movement) or with synchronous motor :					
	A. Apparatus capable of indicating the time of day	each \$0-7s-6d or 50%	Free			
91.07/08	B. Other :			864.90		Lb.
	(1) Time switches for controlling electric circuits	Free	Free			
	(2) Other	33½%	Free			
	Watch and clock movements (including stop-watch movements) assembled :					
91.09/11	A. Movements suitable for articles capable of indicating the time of day	each \$0-7s-6d or 50%	Free	864.99		Lb.
	B. Other	33½%	Free			
	Other watch and clock parts (including watch and clock cases and cases of a similar type for other articles of this Chapter and blanks for watch cases)	33½%	Free			

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 receiver (heading No. 85.15) ;
- (d) Brushes (for cleaning musical instruments) falling within heading No. 96.01/06 ;
- (e) Toy instruments (heading No. 97.01/05) ; or
- (f) Collectors' pieces or antiques (heading No. 99.01/05 or 99.06).

2. For the purposes of this Chapter, an incomplete or unfinished instrument or apparatus is to be classified as the corresponding complete or finished article, provided it has the essential character of such a complete or finished article.

3. Bows and sticks and similar devices used in playing certain musical instruments of headings Nos. 92.01/02 and 92.03/08 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.

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.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
92.01/02	String musical instruments (including pianos, harpsichords and other keyboard stringed instruments) ; automatic pianos	33 $\frac{1}{3}$ %	Free	891.40		No.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
92.03/08	Musical instruments not falling within any other heading of this Chapter (including electro-magnetic, electrostatic, electronic and similar musical instruments); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown signalling instruments (for example, whistles and boatswains pipes)	33½%	Free	891.80		
92.09	Musical instruments strings	33½%	Free	891.40		No.
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	31½%	2%	891.90		
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:			891.11		No.
	A. Gramophones, record players, tape decks and tape recorders	100%	Free			
	B. Dictating machines	40%	Free			
	C. Components (excluding cabinets) imported for use in the assembly of record-players, record changers and gramophones by a manufacturer approved in that behalf by the Commissioner	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
92.12	D. Other : (1) Industrial (2) Other	Free 33 $\frac{1}{3}$ %	Free Free			
	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 :			891.21 891.22	Gramophone records Other	No.
92.13	A. Sound recordings containing spoken messages of a personal nature ; language teaching records	Free	Free			
	B. Other : (1) Gramophone records (2) Other	66 $\frac{2}{3}$ % 33 $\frac{1}{3}$ %	Free Free			
	Other parts and accessories of apparatus falling within heading No. 92.11 :			891.12		Cwt.
	A. Of dictating machines, tape recorders and tape decks	40%	Free			
	B. Other	33 $\frac{1}{3}$ %	Free			

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 (Chapter 99).
2. For the purposes of this Chapter, incomplete or unfinished arms are to be classified with the corresponding complete or finished articles, provided they have the essential character of such complete or finished articles.
3. 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.
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.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
93.01	Side-arms (for example, bayonets, cutlasses and swords) and parts thereof ; scabbards and sheaths therefor : A. Bayonets, cutlasses and swords B. Other	Free 33½% Free	Free Free Free	951.04		No.
93.02	Revolvers and pistols, being firearms	Free	Free	951.02		No.
93.03	Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)	Free	Free	951.02		No.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
93.04	Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like :			894.31		No.
	A. Shotguns ; pistols and revolvers for blank ammunition	50%	Free			
	B. Other	Free	Free			
93.05	Arms of other descriptions including air, spring and similar pistols, rifles and guns :			894.32		No.
	A. Air gun including air rifles	50%	Free			
	B. Other	33½%	Free			
93.06	Parts of arms including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side arms	33½%	Free	951.03	Parts of fire-arms and projectors in headings Nos. 93.02 and 93.03	Cwt.
				894.33	Parts of arms in headings Nos. 93.04 and 93.05	Cwt.
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	33½%	Free	571.40	Sporting ammunition	
				951.06	Other	

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 or ceramic materials, used as chairs, seats, tables or columns, of the kind used in parks, garden or vestibules (Chapter 68 or 69) ;
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swinging-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. 90.17/18 ;
- (i) Goods falling within Chapter 91 (for example clocks and clock cases) ;
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13 ; or
- (l) Toy furniture, billiard tables and other furniture specially constructed for games or for conjuring tricks (Chapter 97).

2. The references in headings Nos. 94.01 and 94.02 to chairs and other seats and in headings Nos. 94.02 and 94.03 to furniture do not apply to articles which are not designed for placing on the floor or ground.

This provision, however, does not apply to the following, even if they are designed to be fixed to the wall or to stand one on the other :

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

3. An article of furniture, whether or not comprising sheets, parts or fittings of glass, marble or other materials imported unassembled, is to be treated as a single assembled article of furniture, provided that the parts are imported together.

4. (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.

(q) 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof : A. Of wood B. Other	50% 75%	Free Free	821.01		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	Free	Free	821.02		Cwt.
94.03	Other furniture and parts thereof : A. Metal office furniture and cabinets ; wooden furniture B. Other	50% 75%	Free Free	821.09	Other furniture and fixtures not elsewhere specified	
94.04	Mattress supports ; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) : A. Quilts, bedspreads and eiderdowns B. Cushions, mattresses and pillows C. Other	40% 66⅔% 75%	Free Free Free	821.03		

CHAPTER 95

ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIALS

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, whether or not having handles or other parts of carving or moulding materials; the headings of the present Chapter apply, however, to separate 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
95.01/08	Worked animal, vegetable and mineral carving materials (including unhardened gelatin and agglomerated amber and meerschaum) and articles thereof; moulded or carved articles of wax, stearin, natural gums or resins or of modelling pastes or other materials, not elsewhere specified or included : A. Beads B. Other	the lb. gross 20-1s-0d or 40% 33½%	Free Free	899.10		

CHAPTER 96

BROOMS, BRUSHES, FEATHER DUSTERS, POWDER-PUFFS AND SIEVES

NOTES

1. This Chapter does NOT cover :

(a) Articles falling within Chapter 71 ;

(b) Brushes of a kind specialised for use in dentistry or for medical, surgical or veterinary purposes, falling within heading No. 90.17/18 ; or

(c) Toys (Chapter 97).

2. The expression 'prepared knots and tufts for broom or brush making' applies only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
96.01/06	Brooms and brushes (including mops and feather dusters) ; paint roller ; squeegees (other than roller squeegees) ; prepared knots and tufts for broom or brush making ; powder puffs and pads for applying cosmetics or toilet preparations ; hand sieves and hand riddles :			899.59	Powder puffs and pads for applying cosmetics or toilet preparations	
				899.20	Other	
	A. Paint, varnish, distemper or stencil brushes ; paint rollers	20%	Free			
	B. Brushes constituting industrial machinery parts	5%	Free			
	C. Sieves :					
	(1) Domestic :					
	(a) Wholly or mainly of metal	50%	Free			
	(b) Other	33½%	Free			
	(2) Industrial and specialised for use as such	Free	Free			
	D. Other	33½%	Free			

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. 36.01/05 ;
- (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 Chapter 43 ;
- (e) Sports clothing or fancy dress, or 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 head-gear 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. 90.03/04) ;
- (q) Decoy calls and whistles (heading No. 92.03/08) ;
- (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 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. 97.01/05 the term 'dolls' applies only to such articles as are representations of human beings.

4. An incomplete or unfinished article is to be classified with the corresponding complete or finished article, provided it has the essential character of that complete or finished article.

5. 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
97.01/05	Wheeled toys designed to be ridden by children (for example, toy bicycles and tri-cycles and pedal motor cars); dolls' prams and dolls' push chairs; dolls and other toys; working models of a kind used for recreational purposes; equipment for parlour, table and funfair games for adults or children (including billiard tables and pintables and table tennis requisites); 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):			894.20		Cwt.
	A. Wood manufactures	50%	Free			
	B. Other	33½%	Free			
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.01/05):			894.42		
	A. Wood manufactures	50%	Free			
	B. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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	33½%	Free	894.41		Cwt.
97.08	Roundabouts, swings, shooting galleries and other fair-ground amusements ; travelling circuses, travelling menageries and travelling theatres	33½%	Free	894.50		Cwt.

CHAPTER 98

MISCELLANEOUS MANUFACTURED ARTICLES

NOTES

1. This Chapter does NOT cover :

- (a) Eyebrow and other cosmetic pencils (heading No. 33.06) ;
- (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01, or combs, hair slides and the like of 98.12/13 if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 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 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 No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles	40%	Free	899.52		
98.02	Slide fasteners and parts thereof	40%	Free	899.59		
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:			895.21		
	A. Fountain pens, stylograph pens (including ball point pens), propelling pencils and sliding pencils	40%	Free			
	B. Other	33½%	Free			
98.04	Pens nibs and nib points	33½%	Free	895.22		
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	33½%	Free	895.23		
98.06/09	Writing or drawing slates and boards; hand-operated date, sealing or numbering stamps, and the like; hand-operated composing sticks and hand	33½%	Free	895.90		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
98.10	printing sets incorporating such composing sticks ; typewriter and similar ribbons ; ink pads ; sealing wax in sticks, cakes or similar forms ; copying pastes with a basis of gelatin Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof; excluding flints and wicks : A. Lighters and lighter bodies B. Parts (excluding bodies)	 each 50-5s-0d or 66½% 66½%	 Free Free	 899.34		
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	48%	2%	899.35		
98.12/13	Combs, hair-slides and the like ; corset busks and similar supports for articles of apparel or clothing accessories : A. Made up accessories for apparel or clothing B. Other	 40% 33½%	 Free Free	 899.59		
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	33½%	Free	899.59		

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98.15

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
98.15	Vacuum flasks and other vacuum vessels, complete with cases ; parts thereof, other than glass inners	40%	Free	899.97		No.
98.16	Tailors' dummies and other lay figures ; automata and other animated displays of a kind used for shop window dressing	33½%	Free	899.59		

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) Industrial drawings falling within heading No. 49.06 and other hand-painted or hand-decorated manufactured articles, or 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. 71.01/03).

2/3. The expression 'original engravings, prints and lithographs' means impressions produced directly in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photo-mechanical process.

The expression 'original sculptures and statuary' does not apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

4. (a) Subject to Notes 1 and 2/3 above, articles falling within the headings of this Chapter are not to be classified in any other heading of this Schedule.

(b) Heading No. 99.06 does not apply to articles falling within heading No. 99.01/05 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
99.01/05	Paintings, drawings and pastels executed entirely by hand ; original engravings, prints and lithographs ; original sculptures and statuary, in			896.00		

Section XXI
99.01/05

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
99.06	any materials; 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; collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest:					
	A. Articles not intended for sale, barter or exchange, imported by, or consigned to, a public gallery, museum or other public institution approved by the Board for public exhibition; drawings; original engravings	Free	Free			
	B. Other	33½%	Free			
	Antiques of an age exceeding one hundred years	Free	Free	896.00		

SCHEDULE 2

EXEMPTIONS FROM IMPORT DUTY

1. Aircraft, their Parts and Components, and if the Board is satisfied that the same are imported solely for direct use in the operation of aircraft or the maintenance or repair of aircraft or their parts, the following items and parts and components of the same :—

- (1) air-conditioning plant;
- (2) catering equipment;
- (3) engine starting trolleys;
- (4) freight hoists;
- (5) fuelling plants;
- (6) inspection platforms;
- (7) instruments;
- (8) materials for internal or external repair, renovation, decoration or redecoration;
- (9) passenger gangways;
- (10) tools (including machine tools) and machinery (other than vehicles).

2. Apparatus and Appliances designed for the correction, support or amelioration of bodily disabilities.

3. Articles as shown in column 1, where the Board is satisfied that they are imported solely for the purposes shown in column 2—

Articles (1)

- (1) Anthracite
- (2) Artists' paints and equipment; boxing gloves; broadcasting receivers (including television sets); chemicals for use in laboratories; duplicators; film strip projectors, epidiascopes, episcopes and magic lanterns; gramophones; models; prize medals and badges; punch balls; rope gymnasium mattresses.
- (3) Parts, identifiable as such, of machinery, apparatus and appliances, but not including machines mainly for domestic use, tanks of iron or steel, toilet machines, weighing machines, vehicles, or internal combustion engines suitable for driving vehicles.
- (4) Wireless loudspeaker units, with or without their associated cabinets, condensers, volume controls and volume control knobs.

Purpose (2)

Local smelting of tin ore and other minerals.
Imported by or on behalf of a school or educational establishment and solely for educational purposes.

- (a) Intended for scientific machinery, apparatus or appliances, and for scientific purposes or research, or for education in science.
 - (b) Intended for specialised hospital or surgical equipment, and for use in connection with medical or surgical treatment.
- Imported for the sole purpose of radio programme distribution by wire.

4. Articles, the following, for the manufacture of the goods specified, imported by a manufacturer approved in that behalf by the Commissioner :—

Articles (1)

- (1) Aluminium and aluminium alloys, unwrought (heading 76.01)
- (2) Bentonite, crude (heading 25.06/09); non-ionic surfactant surface active agents (heading 34.02); chrome ligno-sulphonate compound, chrome lignites (heading 38.19)
- (3) Blending agents, flavouring concentrates and neutral blending alcohol
- (4) Bottles, glass, empty (heading 70.10)
- (5) Chemicals and processing materials excluding starch

Goods to be manufactured (2)

Oil well drilling mud

Potable alcoholic liquor; still wine and aperitifs
Beer—other than native liquor; drugs and pharmaceuticals;
lemonade and other aerated waters whether flavoured or not;
potable alcoholic liquor; still wine and aperitifs
Textile piece goods

Articles

(1)

- (5) Cigarette paper, by the roll (heading 48.01/02)
 (7) Cordage and rope, not less than one quarter ($\frac{1}{4}$) inch diameter, of any material other than steel (headings 59.04, 68.13)
 (8) Fluorspar, crude (heading 25.31/32)
 (9) Glass, in the mass, the following : frits, powdered vitrite (heading 32.08)
 (10) Iron and steel products, the following :—
 (a) Angle iron (heading 73.11, 73.21), flat bar (heading 73.10), steel sheet plate (heading 73.09, 73.13), steel strips (heading 73.12, 73.21) and steel tubes (heading 73.17/20, 73.21)
 (b) Ferro alloys of manganese and silicon in primary forms (heading 73.02)
 (c) Ingot (headings 73.01, 73.06) ; blooms, slabs, billets, sheet bars and tinplate bars and equivalent primary forms (headings 73.07, 73.08)
 (d) Tinplate not exceeding .016 inch gauge, unworked (headings 73.12, 73.13)
 (e) Wire rod ; galvanised wire (heading 73.10)
 (f) Wire (multi-strand) (heading 73.25)
 (11) Jute, raw (heading 57.01/04)
 (12) Lead, unwrought and simply worked (heading 78.01)
 (13) Paper classified in Chapter 48 in Schedule 1
 (14) Phenol and formaldehyde (heading 39.01/06) gelatin pearl glue and extruder powder used with such substances (headings 35.01/06, 39.01/06)
 (15) Pyrethrum powder (heading 12.07)
 (16) Raw materials accepted as such by the Board
 (17) Rosin (heading 38.05/09), paper pulp (heading 47/01), china clay (heading 25.06/09), alum (28.01/58)
 (18) Tyre cord, of textile materials other than cotton (headings 51.04, 56.07)
 (19) Zinc ingot (heading 79.01)

Goods to be manufactured

(2)

Cigarette	—
	—
	—
Metal beds and chairs	—
	—
	—
Nails ; reinforcing rounds and similar articles ; wire products.	
Tyre	—
	—
Printed matter admissible free of duty under heading 49.01/03 in Schedule 1	—
Mosquito coil	
Disinfectant, fungicide and insecticide ; medicaments	
Paper.	
Tyre	
Galvanised products	

5. Bank Note Paper, postage stamp paper and other security printing paper, printing plates and dies, and coin blanks, imported by the Nigerian Security Printing Company Limited for purposes approved in that behalf by the Commissioner.

6. Canoes of a type indigenous to West Africa.

7. Church and Mosque Equipment, accepted by the Board as suitable and intended solely for use at religious service.

8. Containers including boxes, tins, bottles, jars and other packages in which any goods not liable to an *ad valorem* duty and on which duty is not chargeable on gross weight are packaged and imported, being ordinary trade packages for the goods contained therein.

9. Cups, medals and other trophies, not being articles of general utility, proved to the satisfaction of the Board to be imported for presentation :

(1) as prizes at public examinations, exhibitions or shows, or for competitions of skill or sport open to the public or members of recognised clubs and associations ;

(2) for bravery, good conduct or humanity, for excellence in art, industry, invention, learning or science or for honourable or meritorious public services.

10. Films, film strips, microfilms, slides, sound recordings, newareels, and similar visual and auditory material, passed by the Board of Censors appointed under section 6 of the Cinematograph Ordinance, Cap. 32, as being of educational, scientific or cultural character, if (a) produced by the United Nations or any of its Specialised Agencies or (b) imported by broadcasting, educational or science organisations approved by the Commissioner.

11. Fire Alarm, Detection, Extinguishing and Fighting machinery, apparatus and appliances.

12. Foodstuffs, of a type ordinarily consumed by Africans, produced in a territory adjoining Nigeria.

13. Fuel, Lubricants and similar products, which the Board is satisfied are necessary for and will be used solely in, the operation of:—

(1) aircraft of the armed forces of a foreign power; or

(2) civil aircraft registered in a State approved by the Head of State of the Federal Republic of Nigeria.

14. Goods accepted by the Board as necessary and appropriate for equipping the members (including their officers) of a voluntary organisation which is not profit-making, enjoys international recognition, and is approved by the Commissioner.

15. Goods for an individual or firm under contract to the Government where an exemption from the payment of Customs duty on the goods is part of the terms of the contract.

16. Goods imported by a voluntary organisation which is not profit-making and enjoys international recognition, approved by the Commissioner where he is satisfied that adequate arrangements have been made for the legitimate use of the goods and that the goods are necessary and appropriate for the successful prosecution of the aims and objects of the organisation.

17. Goods of a charitable nature, and gifts, approved by the Commissioner:—

(1) from established bodies recognised by the Governments of their countries;

(2) from other donors.

18. Life Saving Appliances.

19. Machinery, apparatus and appliances but not including machines mainly for domestic use, tanks of iron or steel, toilet machines, weighing machines, vehicles or internal combustion engines suitable for driving vehicles—

(1) Agricultural;

(2) Cranes, chain pulleys, buckets and gravity conveyors, hoists, mechanical excavators and winches;

(3) Dairying;

(4) Dental;

(5) For use in connection with the preparation of, or prospecting for, any agricultural or forest product of Nigeria;

(6) For water supply, sewerage, drainage or irrigation, the following only—

Pipe, piping, tubes, and fittings therefor, other than of cement, asbestos cement or plastic; pumps, rams, lifting gates and hoists;

(7) Horticultural;

(8) Industrial and manufacturing, including machine tools;

(9) Land surveying;

- (10) Mintiig and for prospecting for minerals or mineral oils;
- (11) Scientific, for scientific purposes and research or for education in science;
- (12) Specialised hospital and surgical equipment, which in the opinion of the Board is imported for use only in connection with surgical and medical treatment;
- (13) X-ray films and plates.

20. Machinery, apparatus, appliances, instruments and electrical material used in connection therewith for the generation, measurement, transformation, storage, transmission, distribution of, or lighting by, electric power, but not including electrolyzers, lamps, lampshades, or reflectors, portable batteries, domestic or toilet machines or appliances, electric appliances used in vehicles, and internal combustion engines of the kind used as propulsion units for vehicles.

21. Medicinal Preparations, drugs, anaesthetics and dressings⁶ (excluding undiluted alcohol, alcohol diluted with water only or medicaments containing ten per cent or more by volume of ethyl alcohol)—headings 12.07, 28.01/58, 29.01/45, 33.05 and Chapter 30 other than heading 30.03A—imported by the Governments of the Federation.

22. Mining materials, namely :—

- (1) Barytes (barium sulphate) (heading 25.11).
- (2) Cyanides, imported on licence issued by the Chief Inspector of Mines (Chapters 28 and 29).
- (3) Gauze and screening, of metal (headings 73.27, 74.11, 75.06, 76.13, 79.06) or plastic (39.07), for mining machinery.
- (4) Mineral flotation reagents certified as such by the Chief Inspector of Mines.
- (5) Zinc dust, zinc shavings (heading 79.02/03) and zinc ingot (79.01).

23. Naval, Military and Air Force Stores and other Goods imported by Consular, Civil and certain other officers as set out in this item (importation meaning also clearance from a bonded warehouse) namely :—

(1) ALL GOODS IMPORTED :—

(a) Officially :—

for the use of Nigeria Armed Forces.

(b) For the Official Use :—

(i) of a Consular Officer where the country he represents grants a like privilege to Nigerian Consular Officers ;

(ii) of the Head of State of the Federal Republic of Nigeria, or of any person for the time being acting as the Head of State of the Federal Republic of Nigeria, during such period of time as he is so acting ;

(c) For the Personal Use :—

(i) of a Consular Officer (also for use of his family), where the Government of the country he represents grants a like privilege to Nigerian Consular Officers ;

(ii) of the Head of State of the Federal Republic of Nigeria, or of any person for the time being acting as the Head of State of the Federal Republic of Nigeria, during such period of time as he is so acting.

(2) ACCOUTREMENTS, EQUIPMENT AND UNIFORMS, the property of officers of Nigeria Armed Forces, imported by such officers for their PERSONAL USE ON DUTY as required by the regulations of their respective services.

(3) DIPLOMATIC PRIVILEGED IMPORTATIONS, namely, the furniture and effects (which expression shall include a motor vehicle) of any person, not being a native of Nigeria, who is an official of an organisation declared by notice in the *Federal Official Gazette* to be an organisation of which Her Majesty's Government in the United Kingdom and the Governments of one or more sovereign Powers are members, at the time that such person first takes up his post in Nigeria.

(4) TECHNICAL ASSISTANCE IMPORTATIONS :—

(a) All goods imported for the purpose of directly implementing any project arising within any scheme of technical assistance approved by the Government of the Federation ; and

(b) The furniture and effects (which expression shall include a motor vehicle and an air conditioner) of any person, at the time such person first takes up his post in Nigeria, who is in Nigeria under any such scheme of technical assistance.

Provided that :—

1. The provisions in sub-items (1) (a), (1) (b) (ii), (1) (c) (ii) and sub-item (2) shall not apply to goods which the Commissioner is satisfied are produced locally to the required standard and are obtainable readily.

2. The provisions in sub-item (1) (b) (i) and (1) (c) (i) shall be deemed to have had effect from the date upon which any convention or agreement is entered into between the Government of the Federal Republic of Nigeria and the foreign Government concerned.

3. For the purpose of sub-item (1) (c) the expression "Consular Officer" :—

(i) means a Consular Officer de carriere who is recognised as a Consular Officer by the Government of the country he represents and is a national of that country ; and

(ii) includes, in relation to any country which is declared by the President to be a country with the Government of which a convention making provision in that behalf has been concluded, a person who—

(a) is employed by the Government at a Consulate otherwise than on domestic duties ; and

(b) is a national of that country ; and

(c) is not otherwise engaged in gainful occupation in Nigeria ; and

(d) if not a permanent employee of that Government, was not resident in Nigeria at the time when his employment at the Consulate began.

24. Navigational Equipment, namely :—

(1) buoyage equipment, anchors, mooring, chain cable, quay bollards and capstans ;

(2) diving gear and equipment, including air pumps and decompression chambers, diving suits, helmets and boots ;

(3) specialised equipment for light houses and other navigational aids on land or water for ships or aircraft, including beacons, marks flares and radar equipment.

25. Passengers' Baggage :—

(1) Personal and household effects, the property of and accompanying a passenger, to the extent permitted by the Board and subject to any conditions imposed by it ;

(2) personal and household effects, the property of a passenger, landed at any customs port, customs airport, or customs station within two months of the arrival of the passenger or within such further period as the Board may allow, to the extent permitted by the Board and subject to any conditions imposed by it ; and

(3) the property of and accompanying a temporary visitor to Nigeria, to the extent permitted by the Ministry and subject to any conditions imposed by it.

Provided that for the purpose of sub-items (1) and (2) "baggage" shall not be interpreted to include goods for sale, barter or exchange.

26. Patterns and samples, cut, mutilated, spoiled or otherwise rendered unmerchantable ; articles which the Board is satisfied are not imported for trade purposes and which, in the opinion of the Board, are of no commercial value.

27. Personal Effects, not being merchandise, of a native of Nigeria dying in places outside the limits of the jurisdiction of Nigeria.

- 28. Railway construction and equipment requisites ; locomotives, and other rolling stock, rails, sleepers ; fastenings for rails and sleepers, switch-boxes, signals, turn-tables, and similar railway equipment (but not including material)—headings 40.14, 44.07, 84.01, 84.02, 84.04/05, 85.08/09, Chapter 86, etc.—imported by :—**
- (1) the Nigerian Railway Corporation ;
 - (2) the Nigerian Ports Authority ; and
 - (3) a person approved in that behalf by the Commissioner.

- 29. Spectacle frames imported by a recognised optician and accepted by the Board as being imported solely for fitting with lense for correcting vision.**

- 30. Telecommunications and Broadcasting Apparatus and appliances, and component parts thereof (but not including material, except where specially provided for, and apparatus and appliances for domestic use or use on road vehicles), namely :—**

- (1) Aerial antennae ;
- (2) Apparatus for measuring and controlling electric energy ;
- (3) Apparatus other than radio for telegraphy and telephony including that for automatic telephone and telegraph systems and mechanical transmitters and receivers for telegraphy ;
- (4) Controlling or measuring instruments, electrical, for controlling the flow, volume or depth of liquids or gases ;
- (5) Electrical insulated conduit tubing ;
- (6) Electric eye devices ;
- (7) Electric signalling and safety apparatus, electric bells ;
- (8) Electric-thermic apparatus for use in telecommunications and broadcasting systems ;
- (9) Fuse plugs, sockets, switches ;
- (10) Glass accumulators and storage batteries ;
- (11) Insulated cable and wire for electricity ;
- (12) Insulating and friction repair tape ;
- (13) Insulators, electric, for use in telecommunications and broadcasting equipment and fittings therefor ;
- (14) Permanent magnets ;
- (15) Radio apparatus for telegraphy, telephony and broadcasting ;
- (16) Sleeves, jointing, metal and paper for overhead and underground telegraph lines ;
- (17) Telegraph poles and radio masts, metal and fittings therefor ;
- (18) Teleprinter and wheatstone paper (morse tape) ;
- (19) Uninsulated copper wire ;
- (20) Wet primary cells.

- 31. Works of Art, specimens and collectors' pieces of an educational, scientific or cultural character, namely :—**

- (1) Antiques, being articles proved to the satisfaction of the Board to be over 100 years old ;
- (2) Original works of art, collectors' pieces and objects of art, not intended for sale, barter or exchange, imported by, or consigned to, public galleries, museums and any other public institutions approved by the Board for public exhibition ;
- (3) Scientific specimens imported for public exhibitions, study or research.

**SCHEDULE 3
EXPORT DUTIES**

Customs Tariff (Amendment) (No. 2)

1968 No. 55

A 761

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
1	Animals, Birds, and Reptiles, live, not for food : (1) Animals ; reptiles (2) Birds : (a) African grey parrots (b) Other	each £3-0s-0d each £10-0s-0d each £1-0s-0d	001.50 001.80	Horses, Asses, Mules and Hinnies Other	No. No.
2	Banana: (1) Fresh (2) Dry (except dry bananas which by reason of the manner in which they have been prepared or their condition or otherwise the Board is satisfied will not be used for human consumption)	the count bunch £0-1s-6d the ten pounds £0-0s-2d	051.31 052.01		Count Bunch Cwt.
3	Benniseed	10 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regula- tions 1959.	221.82		Ton
4	Cattle, live	per head £3-0s-0d	001.10		No.
5	Cocoa beans	10 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regu- lations, 1959, does not exceed £150 per ton with an additional one-tenth of 1 per centum for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £150 per ton, pro- vided that the amount of duty charge- able shall not exceed 20 per centum of the value calculated as aforesaid	072.10		Cwt.

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
6	Cotton lint	10 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £325 per ton, with an additional one-tenth of 1 per centum for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £325 per ton, provided that the amount of duty chargeable shall not exceed 20 per centum of the value, calculated as aforesaid	263.10 263.20 263.40	Raw cotton including lint not carded or combed Linters Lint, carded or combed	Cwt. Cwt. Cwt.
7	Cotton seed	10 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.	221.60		Ton
8	Groundnut	10 per centum ad valorem when the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £65 per ton, with an additional one-tenth of 1 per centum for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £65 per ton provided that the amount of duty chargeable shall not exceed 20 per centum of the value, calculated as aforesaid.	221.10		Ton
9	Groundnut Cake	10 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.	081.33	Put up as animal feeding stuff	Cwt.
10	Groundnut Meal		221.92		Ton
11	Groundnut oil		422.90	Other	Ton
12	Hide, Cattle :				
	(1) Dry—				
	(a) Dressed or tanned	the ton £6-5s-0d	211.20	Calf—undressed	Cwt.
			211.11	Other—undressed	Cwt.
	(b) Undressed	the ton £27-10s-0d	611.30	Calf—dressed	Cwt.
	(2) Wet—				
	dressed or tanned	the ton £2-1s-8d	611.40	Other—dressed	Cwt.

<i>Tariff No. (1)</i>	<i>Tariff Description (2)</i>	<i>Rate of Duty (3)</i>	<i>Export List No. (4)</i>	<i>Statistical Description (5)</i>	<i>Unit of Quantity (6)</i>
13	Palm Kernel	10 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £50 per ton, with an additional one-tenth of 1 per centum for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £50 per ton, provided that the amount of duty chargeable shall not exceed 20 per centum of the value, calculated as aforesaid.	221.30		Ton
14	Palm Kernel Cake	10 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.	081.31	Put up as animal feeding stuff	Cwt.
15	Palm Kernel meal		221.91	Other	Ton
16	Palm Kernel oil		422.40	Palm Kernel Oil	Ton
17	Palm oil : (1) Edible	10 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £75 per ton, with an additional one-tenth of 1 per centum for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £75 per ton provided that the amount of duty chargeable shall not exceed 20 per centum of the value, calculated as aforesaid.	422.21		Ton
	(2) Technical	10 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £65 per ton, with an additional one-tenth of 1 per centum for every £ or part of a £ by which the value, calculated as aforesaid exceeds £65 per ton, pre-	422.22		Ton

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
18	Rubber : (1) Crepe	vided that the amount of duty chargeable shall not exceed 20 per centum of the value, calculated as aforesaid			
		10 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959, provided that— (a) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18d per lb. ; and (b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb, calculated as aforesaid, over 18d per lb.	231.13		Ton
	(2) Paste	5 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959 : provided that— (a) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18d per lb. ; and (b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb., calculated as aforesaid, over 18d per lb.	231.19		Ton
	(3) Raw—All Grades	10 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959 : provided that— (a) no duty shall be chargeable when the value calculated as aforesaid, is less than 18d per lb. ; and (b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb., calculated as aforesaid over 18d per lb.	231.11	Nigerian grades A1 ; A2 ; A3 ; RMA1, 2, 3, 4 or 5, RSS1, 2, 3, 4 or 5	Ton
			231.14	Latex	Ton
			231.41	Cuttings, waste and scrap	Ton
			231.12	Other	Ton

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
19	Scrap metal	10 per centum ad valorem	282.00	Ferrous	Ton
			284.00	Non-ferrous	Ton
20	Shea nut	the ton £2-10s-0d	221.81		Ton
21	Skin :—				
	(1) Goat, dressed or tanned	the ton £6-5s-0d	611.92		Cwt.
	(2) Goat, undressed	the ton £75-0s-0d	211.40		Cwt.
	(3) Sheep, dressed or tanned	the ton £6-5s-0d	611.91		Cwt.
	(4) Sheep, undressed	the ton £43-15s-0d	211.60	With wool on	Cwt.
			211.70	Other	Cwt.
	(5) Reptile, dressed or undressed	the lb. £0-1s-0d	211.91	Undressed	Cwt.
		or part thereof	611.98	Dressed	Cwt.
	(6) Fur, dressed and undressed :—				
	(a) Lesser cats	the lb. £0-1s-6d	611.99	Dressed	Cwt.
		or part thereof			
	(b) Other	the lb. £0-10s-0d	212.00	Undressed	Cwt.
		or part thereof			
22	Slag, tin	4 per centum ad valorem	276.80		Ton.
23	Wood and Timber :				
	(1) Chlorophora excelsa (Iroko)		242.331	Wood in the rough or roughly squared	No.
	(2) Entandrophragma angolense (Gedunohor)		242.100	Pulpwood (including broad-leaved)	Cu. Ft.
	(3) Entandrophragma, all other species (Sapele-Wood, Omu)				
	(4) Gossweilerodendron Balsamiforum (Agba)		242.200	Sawlogs and veneer logs conifer	Cu. Ft.
	(5) Guarea all species (guarea)		242.301	Agba	Cu. Ft.
	(6) Khaya, all species (African mahogany, Lagos-wood, Benin-wood)	(i) Exported in log form the cubic foot £0-0s-4d	242.302	African mahogany	Cu. Ft.
			242.303	African Walnut	Cu. Ft.
			242.304	Gedunohor	Cu. Ft.
	(7) Lovoa trichi-loides (Apopo, Walnut)	(ii) Exported as sawn timber (but not including plywood) not exceeding 6 inches in thickness or veneers the cubic foot £0-0s-2½d	242.305	Guarea	Cu. Ft.
			242.306	Iroko	Cu. Ft.
			242.307	Mansonia	Cu. Ft.
	(8) Mansonia altissima (Mansonia)		242.308	Obeche	Cu. Ft.
			242.309	Omu	Cu. Ft.
	(9) Nauclea diderrichii (Opepe, Obiache)		242.311	Opepe	Cu. Ft.
			242.312	Sapele	Cu. Ft.
	(10) Triplochiton scleroxylon (Obeche)		242.313	Abura	Cu. Ft.
			242.314	Afara	Cu. Ft.
			242.315	African Celtis	Cu. Ft.
			242.316	Afzile	Cu. Ft.

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
			242.317	Antiaris	Cu. Ft.
			242.318	Ceiba	Cu. Ft.
			242.319	Idigbo	Cu. Ft.
			242.321	Ilomba	Cu. Ft.
			242.322	Moabi	Cu. Ft.
			242.323	Odoko	Cu. Ft.
			242.324	Okan	Cu. Ft.
			242.325	Okwen	Cu. Ft.
			242.326	Pterygota	Cu. Ft.
			242.327	Sterculia (brown)	Cu. Ft.
			242.328	Sterculia (Yellow)	Cu. Ft.
			242.329	Utile	Cu. Ft.
	(11) All other timbers not mentioned above, sawn (including veneers but excluding plywood) or log	the cubic foot .. £0-0s-1d	242.340	Pitprops (mine timber)	Cu. Ft.
			242.341	Afrormosia	Cu. Ft.
			242.342	Alstonia	Cu. Ft.
	(12) Curls	the curl .. £0-5s-0d	242.343	Ayan	Cu. Ft.
			242.344	Berlinia	Cu. Ft.
			242.345	Camwood	Cu. Ft.
			242.346	Canarium	Cu. Ft.
			242.347	Cordia	Cu. Ft.
			242.348	Dahoma	Cu. Ft.
			242.349	Daniellia Ogea	Cu. Ft.
			242.351	Danta	Cu. Ft.
			242.352	Ebony	Cu. Ft.
			242.353	Ekki	Cu. Ft.
			242.354	Erun	Cu. Ft.
			242.355	Lolagbola	Cu. Ft.
			242.356	Makore	Cu. Ft.
			242.357	Essia	Cu. Ft.
			242.358	Erimado	Cu. Ft.
			242.390	Poles, piling, posts and other wood in the round. Wood, shaped or simply worked :	Cu. Ft.
			243.100	Railway sleepers (ties)	Cu. Ft.
			243.200	Lumber sawn, planed, groved, tongued, etc., conifer	Cu. Ft.

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
			243.301	Agba	Cu. Ft.
			243.302	African mahogany	Cu. Ft.
			243.303	African walnut	Cu. Ft.
			243.304	Gedunohor	Cu. Ft.
			243.305	Guarea	Cu. Ft.
			243.306	Iroko	Cu. Ft.
			243.307	Mansonia	Cu. Ft.
			243.308	Obeche	Cu. Ft.
			243.309	Omu	Cu. Ft.
			243.311	Opepe	Cu. Ft.
			243.312	Sapele	Cu. Ft.
			243.313	Abura	Cu. Ft.
			243.314	Afara	Cu. Ft.
			243.315	African Celtis	Cu. Ft.
			243.316	Afzelia	Cu. Ft.
			243.317	Antiaris	Cu. Ft.
			243.318	Ceiba	Cu. Ft.
			243.319	Idigbo	Cu. Ft.
			243.321	Ilomba	Cu. Ft.
			243.322	Moabi	Cu. Ft.
			243.323	Odoko	Cu. Ft.
			243.324	Okan	Cu. Ft.
			243.325	Okwen	Cu. Ft.
			243.326	Pterygota	Cu. Ft.
			243.327	Stericulia (brown)	Cu. Ft.
			243.328	Stericulia (yellow)	Cu. Ft.
			243.329	Utile	Cu. Ft.
			243.341	Afrormosia	Cu. Ft.
			243.342	Alstonia	Cu. Ft.
			243.343	Ayan	Cu. Ft.
			243.344	Berlinia	Cu. Ft.
			243.345	Camwood	Cu. Ft.
			243.346	Canarium	Cu. Ft.
			243.347	Cordia	Cu. Ft.
			243.348	Dahoma	Cu. Ft.
			243.349	Daniellia Ogea	Cu. Ft.
			243.351	Danta	Cu. Ft.
			243.352	Ebony	Cu. Ft.
			243.353	Ekki	Cu. Ft.

<i>Tariff No. (1)</i>	<i>Tariff Description (2)</i>	<i>Rate of Duty (3)</i>	<i>Export List No. (4)</i>	<i>Statistical Description (5)</i>	<i>Unit of Quantity (6)</i>
			243.354	Erun	Cu. Ft.
			243.355	Lolagbola	Cu. Ft.
			243.356	Makore	Cu. Ft.
			243.357	Essia	Cu. Ft.
			243.358	Erimado	Cu. Ft.
			243.390	Wood shaped or simply worked, n.e.s.	Cu. Ft.
			631.22	Veneered panels, inlaid wood, cellular wood panels.	Cu. Ft.

SCHEDULE 4
EXEMPTIONS FROM EXPORT DUTY

<i>Tariff No. (1)</i>	<i>Tariff Description (2)</i>	<i>Export List No. (3)</i>	<i>Statistical Description (4)</i>	<i>Unit of Quantity (5)</i>
01	All goods not specifically dutied under any heading of Schedule 3	072.20	COCOA POWDER, COCOA PASTE AND COCOA BUTTER Cocoa Powder	Cwt.
		263.30	COTTON Cotton waste, not carded or combed	Cwt.
		263.40	Cotton waste, carded or combed	Cwt.
			CRUDE ANIMAL MATERIALS	
		291.11	Bones	Ton
		291.19	Other crude animal materials n.e.s. (including horn-cores, horns, antlers, whale-bone, ivory, tortoise shell, coral and shells, wastes of the foregoing)	
			CRUDE RUBBER, INCLUDING SYNTHETIC AND RECLAIMED, N.E.S.	
		231.20	Synthetic rubbers and rubber substitutes	Ton
		231.30	Reclaimed rubber	Ton
		231.49	Worn out articles of rubberised fabric	Ton
			CRUDE VEGETABLE MATERIALS	
		291.21	Gum arabic	Cwt.
		292.29	Other natural gums, resins, balsams and lacs	Cwt.
		292.50	Seeds, fruit and spores for planting	Cwt.
		292.60	Bulbs, tubers and rhizomes of flowering or foliage plants, cuttings, slips, live trees and other plants	Cwt.
		292.70	Cut flowers and foliage	Cwt.
		292.92	Kapok	Cwt.
		292.99	Other materials of vegetable origin n.e.s. (including vegetable saps and extracts, pectic substances, mucilages and thickeners derived from vegetable products; vegetable materials used primarily in brushes or brooms; seeds, nuts, etc., used for carving)	
			FEEDING-STUFF FOR ANIMALS (NOT INCLUDING UNMILLED CEREALS)	
		081.39	Oil-seed cake and other vegetable oil residues	Cwt.
		081.90	Food wastes and prepared animal feed	

<i>Tariff No. (1)</i>	<i>Tariff Description (2)</i>	<i>Export List No. (3)</i>	<i>Statistical Description (4)</i>	<i>Unit of Quantity (5)</i>
			FRUITS—DRIED, ETC.	
		052.09	Dried fruits	Cwt.
			FRUITS, FRESH AND NUTS, ETC.	
		051.10	Oranges, tangerines, mandarines	Cwt.
		051.20	Other citrus fruits	Cwt.
		051.32	Plantains	Count Bunch
		051.71	Coconuts	Cwt.
		051.72	Kolanuts	Cwt.
		051.79	Other edible nuts (not including nuts chiefly used for extracting oil)	Cwt.
			FUEL WOOD AND CHARCOAL	
		241.10	Fuel wood (including sawdust)	Ton
		241.20	Charcoal	Ton
			HIDES, SKINS AND FUR SKINS UNDRESSED	
		211.80	Waste (not exceeding 12 square inches in size) and used leather	Cwt.
			LEATHER, LEATHER MANUFACTURES, N.E.S. AND DRESSED FUR SKINS	
		611.20	Reconstituted and artificial leather containing leather or leather fibre	Lb.
		611.99	Dressed leather, parchment—dressed leather, patent and metallised leather and leather (including equine leather)	Cwt.
			OIL SEEDS, OIL NUTS AND OIL KERNELS	
		221.20	Copra	Ton
		221.40	Soya beans	Ton
		221.50	Linseed	Ton
		221.70	Castor seed	Ton
		221.89	Other oil seeds, oil nuts and oil kernels	Ton
		221.99	Other flour and meal of oil seeds, oil nuts and oil kernels, non-defatted	Ton

Tariff No. (1)	Tariff Description (2)	Export List No. (3)	Statistical Description (4)	Unit of Quantity (5)
02	Goods listed in Schedule 3 but officially exported for the use of Nigeria Armed Forces or for the use of persons serving on ships of the Nigerian Navy	283.10	ORES AND CONCENTRATES OF NON-FERROUS BASE METAL	Ton
		283.30	Ores and concentrates of copper (including nickel matter)	Ton
		283.40	Bauxite and concentrates of aluminium	Ton
		283.50	Ores and concentrates of lead	Ton
		283.60	Ores and concentrates of zinc	Ton
		283.70	Ores and concentrates of tin	Ton
		283.92	Ores and concentrates of manganese	Ton
		283.93	Ores and concentrates of tungsten	Ton
		283.93	Ores and concentrates of zirconium	Ton
		283.94	Ores and concentrates of tantalum	Ton
		283.95	Ores and concentrates of columbite	Ton
		283.99	Other ores and concentrates of non-ferrous base metals, n.e.s.	Ton
		631.21	VENEERS, PLYWOOD BOARDS, 'IMPROVED' OR RECONSTITUTED WOOD AND OTHER WOOD, WORKED, N.E.S.	Cu. Ft.
			Plywood	
		075.10	SPICES	Lb.
			Pepper and pimento, whether unground, ground or otherwise prepared	
			Capsicum	
			Ginger	
			Other Spices	
		265.01	VEGETABLE FIBRES, EXCEPT COTTON AND JUTE	Cwt.
			Piassava fibre	
		265.09	Other vegetable fibre except cotton and jute	Cwt.
		422.90	VEGETABLE OILS, FIXED	Ton
			Linseed oil, coconut (copra) oil, castor oil and fixed vegetable oils, n.e.s.	
		Classified according to the Import List	All other goods	
		Classified according to Schedule 3		

SCHEDULE 5

Section 3 (2)

ORDERS REVOKED

<i>Legal Notices</i>	<i>Title</i>
L.N. 82 of 1965	.. Customs Tariff (Duties and Exemptions) (No. 2) Order 1965.
L.N. 92 of 1965	.. Customs Tariff (Duties and Exemptions) (No. 3) Order 1965.
L.N. 131 of 1965	.. Customs Tariff (Duties and Exemptions) (No. 4) Order 1965.
L.N. 23 of 1966	.. Customs Tariff (Duties and Exemptions) (No. 1) Order 1966.
L.N. 46 of 1966	.. Customs Tariff (Duties and Exemptions) (No. 2) Order 1966.
L.N. 48 of 1966	.. Customs Tariff (Duties and Exemptions) (No. 3) Order 1966.
L.N. 109 of 1966	.. Customs Tariff (Duties and Exemptions) (No. 4) Order 1966.
L.N. 68 of 1967	.. Customs Tariff (Duties and Exemptions) (No. 1) Order 1967.
L.N. 78 of 1967	.. Customs Tariff (Duties and Exemptions) (No. 2) Order 1967.
L.N. 95 of 1967	.. Customs Tariff (Duties and Exemptions) (No. 3) Order 1967.
L.N. 127 of 1967	.. Customs Tariff (Duties and Exemptions) (No. 4) Order 1967.
L.N. 48 of 1968	.. Customs Tariff (Duties and Exemptions) Order 1968.
L.N. 89 of 1968	.. Customs Tariff (Duties and Exemptions) (No. 2) Order 1968.

MADE at Lagos this 31st day of October 1968.

MAJOR-GENERAL Y. GOWON,
*Head of the Federal Military Government,
 Commander-in-Chief of the Armed Forces,
 Federal Republic of Nigeria*