

L.N. 25 of 1969

CUSTOMS TARIFF ACT 1965

(1965 No. 3)

Customs Tariff (Duties and Exemptions) (No. 2) Order 1969

Commencement : 8th May 1969

In exercise of the powers conferred by section 7 of the Customs Tariff Act 1965, and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order :—

1.—(1) Schedule 1 to the Customs Tariff Act 1965, as substituted by the Customs Tariff (Amendment) (No. 2) Decree 1968 (which Schedule *inter alia* prescribes a tariff description of goods imported and rate, of import duty) is hereby amended to the extent set out in Part I of the Schedule to this Order.

Amendment
of Schedules
1, 2 and 3 to
the Customs
Tariff Act
1965.

(2) Schedule 2 of the said Act, as so substituted (which relates to exemption from import duties) is hereby amended to the extent set out in Part II of the Schedule to this Order.

1965 No. 3.
1968 No. 55.
L.N. 2 of
1969.

(3) Schedule 3 of the said Act, as so substituted (which relates to export duties) is hereby amended to the extent set out in Part III of the Schedule to this Order.

2.—(1) This Order may be cited as the Customs Tariff (Duties and Exemptions) (No. 2) Order 1969 and shall apply throughout the Federation.

Citation,
extent and
commence-
ment.

(2) This Order shall come into operation on the 8th day of May 1969.

SCHEDULE

Section 1

PART I

AMENDMENT OF SCHEDULE I TO THE CUSTOMS TARIFF ACT 1965

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
03.01	Fish, fresh (live or dead), chilled or frozen : A, B and C.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—
		Rate of Duty
	Tariff Description (2)	Fiscal Entry (3)
		Full (4)
	"A. Caught and landed by canoes or by Nige- rian-owned vessels registered in Nigeria and flying the Nigerian flag	Free
	B. Other	50%
		Free

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)												
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 : A, B and C.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :— <table> <tr> <th colspan="3"><i>Rate of Duty</i></th></tr> <tr> <th><i>Tariff Description</i> (2)</th><th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr> <tr> <td>"A. Fresh, chilled or frozen, caught and landed by canoes or Nigerian owned vessels registered in Nigeria and flying the Nigerian flag</td><td>Free</td><td>Free</td></tr> <tr> <td>B. Other</td><td>50%</td><td>Free"</td></tr> </table>	<i>Rate of Duty</i>			<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	"A. Fresh, chilled or frozen, caught and landed by canoes or Nigerian owned vessels registered in Nigeria and flying the Nigerian flag	Free	Free	B. Other	50%	Free"
<i>Rate of Duty</i>														
<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)												
"A. Fresh, chilled or frozen, caught and landed by canoes or Nigerian owned vessels registered in Nigeria and flying the Nigerian flag	Free	Free												
B. Other	50%	Free"												
04.02	Milk and cream, preserved, concentrated or sweetened : B.	In sub-heading B, delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :— <table> <tr> <th colspan="3"><i>Rate of Duty</i></th></tr> <tr> <th><i>Tariff Description</i> (2)</th><th><i>Fiscal Entry</i> (3)</th><th><i>Full</i> (4)</th></tr> <tr> <td>"B. Milk powder imported by a manufacturer approved in that behalf by the Commissioner</td><td>20%</td><td>Free</td></tr> <tr> <td>C. Other</td><td>33$\frac{1}{3}$%</td><td>Free"</td></tr> </table>	<i>Rate of Duty</i>			<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	"B. Milk powder imported by a manufacturer approved in that behalf by the Commissioner	20%	Free	C. Other	33 $\frac{1}{3}$ %	Free"
<i>Rate of Duty</i>														
<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)												
"B. Milk powder imported by a manufacturer approved in that behalf by the Commissioner	20%	Free												
C. Other	33 $\frac{1}{3}$ %	Free"												
04.05	Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not :	Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and the rates of duty applicable												

SCHEDULE—continued

[PART I—continued]

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
		thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is :—

		Rate of Duty	
Tariff Description (2)		Fiscal Entry (3)	Full (4)
"A. Eggs for hatching imported by a user approved in that be- half by the Commis- sioner		Free	Free
B. Other		66 $\frac{2}{3}$ %	Free"
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 other- wise than by vinegar or acetic acid including tomato juice the dry weight content of which is seven per cent or more		

A In sub-heading A, delete the rates of duty in the
columns "Fiscal Entry" and "Full", and
substitute respectively the following entries,
that is :

		Rate of Duty	
Tariff Description (2)		Fiscal Entry (3)	Full (4)
		"the ounce (net weight) £0-0s-1d or 100%	Free"
27.09/10	Petroleum oils and oils obtained from bituminous minerals; preparations not elsewhere specified or included, contain- ing not less than seventy per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic consti- tuents of the preparations :		

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
(i) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the gallon £0-1s-11d."
(ii) C.	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the gallon £0-1s-2d".
(iii) D (2)	In sub-heading D (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "the gallon £0-1s-11d".

28.01/58 Chemical elements, inorganic chemical compounds and other products specified in Notes 1 and 2 to this Chapter :

D.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is :
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<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"D. Colouring materials ;
textile processing
materials :

(1) Imported by a
manufacturer approved
in that behalf by the
Commissioner ..

10%

Free

(2) Other

33½%

Free"

29.01/45 Organic Compounds and other products mentioned in Note 1 to this Chapter

D.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is :
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<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"D. Colouring materials ;
textile processing
materials :

(1) Imported by a
manufacturer approved
in that behalf by the
Commissioner ..

10%

Free

(2) Other

33½%

Free"

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
30.01/02	Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included; antisera microbial cultures vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products	Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".
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	Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".
30.05	Other pharmaceutical goods as defined in Note 3 to this Chapter	Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".
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	Delete the rate of duty in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and the rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively that is :—

<i>Tariff Description</i> (2)	<i>Rate of Duty</i>	
	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)

"A. Glass frits and powdered vitrite imported

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)							
		by a manufacturer approved in that behalf by the Commissioner							
		B.	10% 33½%	Free Free"					
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth : A, B and C.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and the rates of duty applicable thereto, that is:—							
		<table><tr><th rowspan="2">Tariff Description (2)</th><th colspan="2">Rate of Duty</th></tr><tr><th>Fiscal Entry (3)</th><th>Full (4)</th></tr></table>			Tariff Description (2)	Rate of Duty		Fiscal Entry (3)	Full (4)
Tariff Description (2)	Rate of Duty								
	Fiscal Entry (3)	Full (4)							
	"A. Lithographic sheet film of a speed slower than H. and D. 100, 16/10 DIN or 27-Scheiner	Free	Free						
	B. Other	50%	Free	Free"					
37.02	Films in rolls (including cinematograph film), sensitised, unexposed, perforated or not : A, B and C.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute the following sub-headings and the rates of duty applicable thereto, that is:—							
		<table><tr><th rowspan="2">Tariff Description (2)</th><th colspan="2">Rate of Duty</th></tr><tr><th>Fiscal Entry (3)</th><th>Full (4)</th></tr></table>			Tariff Description (2)	Rate of Duty		Fiscal Entry (3)	Full (4)
Tariff Description (2)	Rate of Duty								
	Fiscal Entry (3)	Full (4)							
	"A. Cinematograph films exceeding 9.5 mm in width	Free	Free						
	B. Other	50%	Free	Free"					
37.04	Sensitised plates and film, exposed but not developed, negative or positive : B and C.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute the following sub-heading and							

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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the rate of duty applicable thereto, that is :

		Rate of Duty	
Tariff Description (2)		Fiscal Entry (3)	Full (4)
37.05	Plates, imperforated film and perforated film (other than cinematograph film), exposed and developed, negative and positive :		
A.	.. .. .	33½ %	Free

In sub-heading A, delete the entry in the column "Tariff Description" and substitute "A. Positives"

39.01/06 Artificial resins (including run 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); linnoxyn :

E. Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-heading and rates of duty applicable thereto, that is :

		Rate of Duty	
Tariff Description (2)		Fiscal Entry (3)	Full (4)

"E. Plastic films, including polyethylene and regenerated cellulose 50 % Free"

39.07 Articles of materials of the kind described in heading No. 39.01/06 :

(i) A In sub-heading A, delete the entry in the column "Tariff Description" and substitute :
"A. Banana wrapping being clear polyethylene endless tubes perforated both

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)			
		latitudinally and longitudinally having a minimum width of twenty-six inches".			
	(ii) B.	In sub-heading B, <i>delete</i> the rate of duty, in the column "Fiscal Entry" and <i>substitute</i> "10%".			
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber :				
	A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".			
40.14	Other articles of unhardened vulcanised rubber :				
	A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".			
42.03	Articles of apparel and clothing accessories, of leather or of composition leather	<i>Delete</i> the rates of duty in the columns "Fiscal Entry" and "Full" and <i>insert</i> the following sub-headings and the rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full", that is :—			
		<i>Rate of Duty</i>			
		<table> <tr> <th>Tariff Description (2)</th><th>Fiscal Entry (3)</th><th>Full (4)</th></tr> </table>	Tariff Description (2)	Fiscal Entry (3)	Full (4)
Tariff Description (2)	Fiscal Entry (3)	Full (4)			
	"A. Boxing gloves	25%			
	B. Other	40%			
42.04	Articles of leather or of composition leather, of a kind used in machinery or mechanical appliances or for industrial purposes :				
	A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".			
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 for the manufacture of walking sticks, whips, golf club shafts, umbrella handles, tool handles or the like ; chipwood ; drawn wood ; matchsplints ; wooden pegs or pins for footwear ; wood wool and wood flour ; wood shavings of a kind suitable for use in the manufacture				

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
	of vinegar or for the clarification of liquids :	
(i) A(1)		In sub-heading A(1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
(ii) C.		In sub-heading C, <i>delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-heading and rate of duty applicable thereto, that is :—

		<i>Rate of Duty</i>	
<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	
"C. Splints and skillets	33½%	Free"	
44.25/26 Wooden tools, tool bodies, tool handles ; boot and shoe lasts and trees, of wood ; spools, cops, bobbins, sewing thread reels and the like, of turned wood :			
B.		In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".	
45.03/04 Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of natural or agglomerated cork :			
A, B, C and D.		<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto that is:—	

		<i>Rate of Duty</i>	
<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)	
"A. Mats and matting ..	50%	Free	
B. Tiles	66½%	Free	
C. Other	33½%	Free"	
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,			

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)											
	paperboard or cellulose wadding :												
	A.	Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".											
55.07/09	Woven fabrics of cotton :												
	B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "the sq. yard £0-0s-9d".											
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, B and C.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—											
		<table> <tr> <th rowspan="2">Tariff Description (2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td>"A. Cargo nets ; fishing nets</td><td>33$\frac{1}{8}$%</td><td>Free</td></tr> <tr> <td>B. Other</td><td>40%</td><td>Free"</td></tr> </table>	Tariff Description (2)	Rate of Duty		Fiscal Entry (3)	Full (4)	"A. Cargo nets ; fishing nets	33 $\frac{1}{8}$ %	Free	B. Other	40%	Free"
Tariff Description (2)	Rate of Duty												
	Fiscal Entry (3)	Full (4)											
"A. Cargo nets ; fishing nets	33 $\frac{1}{8}$ %	Free											
B. Other	40%	Free"											
59.15/16	Textile hosepipng and similar tubing, with or without lining, armour or accessories of other materials ; transmission, conveyor or elavator belts or belting, of textile material, whether or not strengthened with metal or other material :												
	A.	Delete the rate of duty in the column "Fiscal Entry" and substitute "10%".											
62.03	Sacks and bags, of a kind used for the packing of goods :												
	(i) A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "each £0-0s-4d".											
	(ii) B (2) (a)	In sub-heading B (2) (a), delete the rate of duty in the column "Fiscal Entry" and substitute "each £0-0s-10d".											

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)											
64.06	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof	<p>Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and the rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively that is :—</p> <table> <tr> <th rowspan="2">Tariff Description (2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td>"A. Cricket pads, shin-guards and similar articles</td><td>25 %</td><td>Free</td></tr> <tr> <td>B. Other</td><td>40 %</td><td>Free"</td></tr> </table>	Tariff Description (2)	Rate of Duty		Fiscal Entry (3)	Full (4)	"A. Cricket pads, shin-guards and similar articles	25 %	Free	B. Other	40 %	Free"
Tariff Description (2)	Rate of Duty												
	Fiscal Entry (3)	Full (4)											
"A. Cricket pads, shin-guards and similar articles	25 %	Free											
B. Other	40 %	Free"											
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. and B.	<p>Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert against the main heading in the columns "Fiscal Entry" and "Full", the following rates of duty, that is :—</p> <table> <tr> <th rowspan="2">Tariff Description (2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td></td><td>"33$\frac{1}{8}$%</td><td>Free"</td></tr> </table>	Tariff Description (2)	Rate of Duty		Fiscal Entry (3)	Full (4)		"33 $\frac{1}{8}$ %	Free"			
Tariff Description (2)	Rate of Duty												
	Fiscal Entry (3)	Full (4)											
	"33 $\frac{1}{8}$ %	Free"											
70.21	Other articles of glass : A., B. and C.	<p>Delete the entries in the columns "Tariff Description", "Fiscal Entry" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :—</p> <table> <tr> <th rowspan="2">Tariff Description (2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td>"A. Articles of a kind used for domestic purposes</td><td>40%</td><td>Free</td></tr> <tr> <td>B. Other</td><td>33$\frac{1}{8}$%</td><td>Free"</td></tr> </table>	Tariff Description (2)	Rate of Duty		Fiscal Entry (3)	Full (4)	"A. Articles of a kind used for domestic purposes	40%	Free	B. Other	33 $\frac{1}{8}$ %	Free"
Tariff Description (2)	Rate of Duty												
	Fiscal Entry (3)	Full (4)											
"A. Articles of a kind used for domestic purposes	40%	Free											
B. Other	33 $\frac{1}{8}$ %	Free"											

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)												
73.01	Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms	<p>Delete the rate of duty in the columns "Fiscal Entry" and "Full", and insert the following sub-headings and the rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively that is :—</p> <table> <tr> <th colspan="3">Rate of Duty</th></tr> <tr> <th>Tariff Description (2)</th><th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td>"A. Imported by a manufacturer approved in that behalf by the Commissioner</td><td>10%</td><td>Free</td></tr> <tr> <td>B. Other</td><td>66$\frac{2}{3}$%</td><td>Free"</td></tr> </table>	Rate of Duty			Tariff Description (2)	Fiscal Entry (3)	Full (4)	"A. Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free	B. Other	66 $\frac{2}{3}$ %	Free"
Rate of Duty														
Tariff Description (2)	Fiscal Entry (3)	Full (4)												
"A. Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free												
B. Other	66 $\frac{2}{3}$ %	Free"												
73.02	Ferro Alloys	<p>Delete the rate of duty in the columns "Fiscal Entry" and "Full", and insert the following sub-headings and the rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively that is :—</p> <table> <tr> <th colspan="3">Rate of Duty</th></tr> <tr> <th>Tariff Description (2)</th><th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td>"A. Imported by a manufacturer approved in that behalf by the Commissioner</td><td>10%</td><td>Free</td></tr> <tr> <td>B. Other</td><td>66$\frac{2}{3}$%</td><td>Free"</td></tr> </table>	Rate of Duty			Tariff Description (2)	Fiscal Entry (3)	Full (4)	"A. Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free	B. Other	66 $\frac{2}{3}$ %	Free"
Rate of Duty														
Tariff Description (2)	Fiscal Entry (3)	Full (4)												
"A. Imported by a manufacturer approved in that behalf by the Commissioner	10%	Free												
B. Other	66 $\frac{2}{3}$ %	Free"												
73.03	Waste and scrap metal of iron or steel	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".												
73.04/05	Shot and angular grit (whether or not graded) ; wire pellets, and powders, of iron or steel ; sponge iron or steel	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".												
73.06	Puddled bars and pilings ; ingots, blocks, lumps and similar forms of iron or steel ..	Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert the following sub-headings and the rates of duty applicable thereto in the columns "Tariff Description",												

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
		"Fiscal Entry" and "Full" respectively, that is :—
		Rate of Duty
	Tariff Description (2)	Fiscal Entry (3) Full (4)
	<p>"A. Ingot, imported by a manufacturer approved in that behalf by the Commissioner 10% Free</p> <p>B. Other 66$\frac{2}{3}$% Free"</p>	
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel ; pieces roughly shaped by forging, of iron or steel	
	A and B.	Delete the entries in the columns "Tariff Description" "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and the rates of duty applicable thereto, that is :—
		Rate of Duty
	Tariff Description (2)	Fiscal Entry (3) Full (4)
	<p>"A. Pieces roughly shaped by forging 33$\frac{1}{3}$% Free</p> <p>B. Other :</p> <p>(1) Imported by a manufacturer approved in that behalf by the Commissioner 10% Free</p> <p>(2) Other 66$\frac{2}{3}$% Free"</p>	
73.08	Iron or steel coils for re-rolling ..	Delete the rates of duty in the columns "Fiscal Entry" and "Full", and insert the following sub-headings and the rates of duty applicable thereto in the columns "Tariff Description" "Fiscal Entry" and "Full" respectively that is :—
		Rate of Duty
	Tariff Description (2)	Fiscal Entry (3) Full (4)
	<p>"A. Imported by a manufacturer approved in that behalf by the Commissioner 10% Free</p> <p>B. Other 66$\frac{2}{3}$% Free"</p>	

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
73.09	Universal plates of iron or steel: A and B.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto that is:—

Rate of Duty

<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"A. Unworked or temporarily coated with an anti-rust or anti-corrosive preparation ..	33½ %	Free
B. Steel sheet plate imported by a manufacturer approved in that behalf by the Commissioner	20 %	Free
C. Other	66⅔ %	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:

A and B.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is:—
----------------	---

Rate of Duty

<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3)	<i>Full</i> (4)
"A. Bars and rods (except concrete re-inforcing 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 imported by a manufacturer		

SCHEDULE—*continued*PART I—*continued*

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	
		approved in that behalf by the Com- missioner	10% Free
		(2) Flat bars imported by a manufacturer approved in that behalf by the Com- missioner	20% Free
		(3) Other	33½% Free
		B. Other	66⅔% Free"
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold- finished, sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements :		
	A, B and C.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub- headings and the rates of duty applicable thereto, that is :—	
		Rate of Duty Tariff Description	
		Fiscal Entry	Full
		(2)	(4)
	A. Angles, shapes and sec- tions unworked or cut to size, but not otherwise worked ; sheet piling ; roofing ridgings :		
	(1) Angle iron imported by a manufacturer approved in that behalf by the Com- missioner	20%	Free
	(2) Other	33½	Free
	B. Other	66⅔%	Free"
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled :		
	A and B.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub- headings and the rates of duty applicable thereto, that is :—	

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	Rate of Duty	
			Fiscal Entry	Full
	(2)		(3)	(4)
	"A. Unworked or temporarily coated with an anti-rust or anti-corrosive preparation : (1) Steel strips; tinplate not exceeding .016 inch gauge : (a) Imported by a manufacturer approved in that behalf by the Commissioner .. 20% Free (b) Other 33½% Free (2) Other 33½% Free B. Other 66½% Free"			

73.13 Sheets and plates, of iron or steel, hot-rolled or cold-rolled :

B. In sub-heading B, *delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is :—

Tariff Description	Rate of Duty	
	Fiscal Entry	Full
(2)	(3)	(4)
"B. Unworked or temporarily coated with an anti-rust or anti-corrosive preparation : (1) Steel sheet plate; tinplate not exceeding .016 inch gauge : (a) Imported by a manufacturer approved in that behalf by the Commissioner .. 20% Free (b) Other 33½% Free		

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)														
		(2) Other	33 $\frac{1}{3}$ %	Free										
		C. Other	66 $\frac{2}{3}$ %	Free"										
73.14	Iron or steel wire, whether or not coated, but not insulated :															
	(i) A (1)	In sub-heading A (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "33 $\frac{1}{3}$ %".											
	(ii) A (2)	In sub-heading A (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".											
	(iii) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".											
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed plates, ties and other material specialised for joining or fixing rails															
					<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".											
73.17/20	Tubes and pipes (including hydro-electric conduits) and blanks and fittings therefor (for example, joints, elbows, unions and flanges), of iron or steel :															
	A and B.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is :—											
					<table><tr><th colspan="2">Rate of Duty</th></tr><tr><th>Tariff Description</th><th></th></tr><tr><th>(2)</th><th></th></tr><tr><th>Fiscal Entry</th><th>Full</th></tr><tr><th>(3)</th><th>(4)</th></tr></table>		Rate of Duty		Tariff Description		(2)		Fiscal Entry	Full	(3)	(4)
Rate of Duty																
Tariff Description																
(2)																
Fiscal Entry	Full															
(3)	(4)															
	"A. For water supply, sewerage, drainage or irrigation :															
	(1) Of between $\frac{1}{2}$ inch and 2 $\frac{1}{2}$ inches bore	33 $\frac{1}{3}$ %	Free										
	(2) Other	Free	Free										
	B. Other	66 $\frac{2}{3}$ %	Free"										

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
73.21	Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangers and other buildings, bridges and bridge-sections, lockgates, towers, lattice masts, roofs, roofing frame-works, 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:	
(i) B.	.. .. .	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "33½%".
(ii) C.	.. .. .	In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "66½%".
73.22	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	Delete the rate of duty in the column "Fiscal Entry" and substitute "66½%".
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	Delete the rate of duty in the column "Fiscal Entry" and substitute "66½%".
73.25	Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables: B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "66½%".
73.26	Barbed iron or steel wire; twisted hoop or single flat wire, barbed	

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
	or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel ..	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. £0-0s-2d or 66$\frac{2}{3}$%".</i>
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabrics, and similar materials, of iron or steel wire :	
	(i) B	<i>In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. £0-0s-2d or 66$\frac{2}{3}$%".</i>
	(ii) C	<i>In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
73.28	Expanded metal, of iron or steel	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
73.29	Chain and parts thereof, of iron or steel :	
	B	<i>In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
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 :	
	(i) A	<i>In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. £0-0s-2d or 66$\frac{2}{3}$%".</i>
	(ii) B	<i>In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
73.32	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel ; rivets, cotters, cotter-pins, washers and spring washers, of iron or steel ..	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
73.33	Needles for hand sewing (including embroidery), hand carpet needles and hand knitting	

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
	needles, bodkins, crochet hooks, and the like, and embroidery stiletos, of iron or steel, including blanks ..	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "33$\frac{1}{3}$%".</i>
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hairpins and curling grips, of iron or steel ..	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
73.35	Springs and leaves for springs, of iron or steel : B.	<i>In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
73.36	Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gasrings, 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	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
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	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
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 : C.	<i>In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
73.39	Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel	Delete the rate of duty in the column "Fiscal Entry" and substitute "64 $\frac{3}{8}$ %".
73.40	Other articles of iron or steel :	
	(i) A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
	(ii) D (1)	In sub-heading D (1), delete the rate of duty in the column "Fiscal Entry" and substitute "each article .. £0-6s-0d or 66 $\frac{3}{8}$ %".
	(iii) D (2)	In sub-heading D (2), delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{3}{8}$ %".
	(iv) E.	In sub-heading E, delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{3}{8}$ %".
74.01	Copper matter; unwrought copper (refined or not); copper waste and scrap ..	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{3}{8}$ %".
74.02	Master alloys	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{3}{8}$ %".
74.03/05	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip, of copper; copper foil (whether or not embossed, cut to shape, perforated, coated, printed or backed with paper or other reinforcing materials) :	
	(i) A (1)	In sub-heading A (1), delete the rate of duty in the column "Fiscal Entry" and substitute "33 $\frac{1}{8}$ %".
	(ii) A (2)	In sub-heading A (2), delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{3}{8}$ %".
	(iii) B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "33 $\frac{1}{8}$ %".
	(iv) C.	In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{3}{8}$ %".
74.06	Copper powder and flakes ..	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{3}{8}$ %".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)																					
74.07/08	Tubes and pipe and blanks therefor, of copper; hollow bars, and tube and pipe fittings (for example, joints elbows, sockets and flanges), of copper: A and B	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and rates of duty applicable thereto, that is :— <table><tr><th colspan="3">Rate of Duty</th></tr><tr><th>Tariff Description</th><th>Fiscal Entry</th><th>Full</th></tr><tr><th>(2)</th><th>(3)</th><th>(4)</th></tr><tr><td>"A. For water supply, sewerage drainage or irrigation :</td><td></td><td></td></tr><tr><td>(1) Of between $\frac{1}{2}$ inch and $2\frac{1}{2}$ inches bore</td><td>33$\frac{1}{2}$ %</td><td>Free</td></tr><tr><td>(2) Other</td><td>Free</td><td>Free</td></tr><tr><td>B. Other</td><td>66$\frac{2}{3}$ %</td><td>Free"</td></tr></table>	Rate of Duty			Tariff Description	Fiscal Entry	Full	(2)	(3)	(4)	"A. For water supply, sewerage drainage or irrigation :			(1) Of between $\frac{1}{2}$ inch and $2\frac{1}{2}$ inches bore	33 $\frac{1}{2}$ %	Free	(2) Other	Free	Free	B. Other	66 $\frac{2}{3}$ %	Free"
Rate of Duty																							
Tariff Description	Fiscal Entry	Full																					
(2)	(3)	(4)																					
"A. For water supply, sewerage drainage or irrigation :																							
(1) Of between $\frac{1}{2}$ inch and $2\frac{1}{2}$ inches bore	33 $\frac{1}{2}$ %	Free																					
(2) Other	Free	Free																					
B. Other	66 $\frac{2}{3}$ %	Free"																					
74.09	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 : (i) A. (ii) B. (iii) C.	In sub-heading A, delete the rate of duty in the column, "Fiscal Entry" and substitute "20%". In sub-heading B, delete the rate of duty in the column, "Fiscal Entry" and substitute "10%". In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".																					
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".																					
74.11	Gauze, cloth, grill, netting fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".																					

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
74.12	Expanded metal, of copper ..	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".
74.13	Chain and parts thereof, of copper	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".
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 :	
	(i) A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "the lb £0-0s-2d or 66 $\frac{2}{3}$ %".
	(ii) B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".
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	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".
74.16	Springs, of copper	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper ..	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".
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 :	
	A and B,	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following rates of duty against

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)									
		the main heading in the columns "Fiscal Entry" and "Full" that is :—									
		<table><tr><th></th><th colspan="2">Rate of Duty</th></tr><tr><th>Tariff Description (2)</th><th>Fiscal Entry (3)</th><th>Full (4)</th></tr><tr><td></td><td>"66$\frac{2}{3}$%"</td><td>Free"</td></tr></table>		Rate of Duty		Tariff Description (2)	Fiscal Entry (3)	Full (4)		"66 $\frac{2}{3}$ %"	Free"
	Rate of Duty										
Tariff Description (2)	Fiscal Entry (3)	Full (4)									
	"66 $\frac{2}{3}$ %"	Free"									
74.19	Other articles of copper : B. 	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".									
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy ; unwrought nickel (excluding electro-plating anodes) ; nickel waste and scrap	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".									
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 :										
	(i) A (1) 	In sub-heading A (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "33 $\frac{1}{3}$ %".									
	(ii) A (2) 	In sub-heading A (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".									
	(iii) B. 	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "33 $\frac{1}{3}$ %".									
	(iv) C. 	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".									
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 :										
	A and B. 	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-									

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
		headings and the rates of duty applicable thereto, that is :—
		<i>Rate of Duty</i>
	<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3) <i>Full</i> (4)
	"A. For water supply, sewerage, drainage or irrigation :	
	(1) Of between $\frac{1}{2}$ inch and $2\frac{1}{2}$ inches bore ..	33 $\frac{1}{3}$ % Free
	(2) Other	Free Free
	B. Other	66 $\frac{2}{3}$ % Free"
75.05	Electro-plating anodes, of nickel wrought or unwrought, including those produced by electrolysis	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".
75.06	Other articles of nickel : A and B.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full", that is :—
		<i>Rate of Duty</i>
	<i>Tariff Description</i> (2)	<i>Fiscal Entry</i> (3) <i>Full</i> (4)
		"66 $\frac{2}{3}$ % Free"
76.01	Unwrought aluminium ; aluminium waste and scrap ..	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".
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, B, C, D and E.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	Rate of Duty	
sub-headings and the rates of duty applicable thereto, that is :—			Fiscal Entry (3)	Full (4)
Tariff Description (2)				
<p>"A. Aluminium and Aluminium Sheet Products : plates, sheets and circles whether or not imported in coil, cut to shape but not further worked ; wire uncoated, single strand :</p> <p>(1) Imported by a manufacturer approved in that behalf by the Commissioner .. 33$\frac{1}{3}$% Free</p> <p>(2) Other 66$\frac{2}{3}$% Free"</p>				
<p>"B. Corrugated roofing sheets :</p> <p>(1) Of a gauge not exceeding 25 .. 66$\frac{2}{3}$% Free</p> <p>(2) Of a gauge exceeding 25 the sq. ft. £0-0s-1$\frac{1}{2}$d Free or 33$\frac{1}{3}$%</p> <p>C. Ridgings 33$\frac{1}{3}$% Free</p> <p>D. Other.. .. 66$\frac{2}{3}$% Free"</p>				
76.05	Aluminium powders and flakes	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".		
76.06/07	Tubes and pipes and blanks therefor, of aluminium ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium :			
A and B.	.. ..	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following		

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)		
		sub-headings and the rates of duty applicable thereto, that is :—		
		Rate of Duty		
	Tariff Description (2)	<table><tr><th>Fiscal Entry (3)</th><th>Full (4)</th></tr></table>	Fiscal Entry (3)	Full (4)
Fiscal Entry (3)	Full (4)			
	<p>"A. For water supply sewerage, drainage or irrigation :</p> <p>(1) Of between $\frac{1}{2}$ inch and $2\frac{1}{2}$ inches bore 33$\frac{1}{3}$% Free</p> <p>(2) Other Free Free</p> <p>B. Other 66$\frac{2}{3}$% Free"</p>			
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangers and other buildings, bridges, and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".		
76.09	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 :			
	(i) A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "20 %".		
	(ii) B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "10%".		
	(iii) C.	In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".		
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), or aluminium, of			

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
	a description commonly used for the conveyance or packing of goods	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".
76.12	Stranded wire, cables, cordage ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire ..	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".
76.14	Expanded metal, of aluminium	Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".
76.15	Articles of a kind commonly used for domestic purposes, builders' sanitaryware for indoor use, and parts of such articles and ware, of aluminium : A, B and C. .. .	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and insert the following rates of duty against the main heading in the columns "Fiscal Entry" and "Full" that is :—

		Rate of Duty	
Tariff Description		Fiscal Entry	Full
(2)		(3)	(4)
		66 $\frac{2}{3}$ %	Free
76.16	Other articles of aluminium :		
(i) B (1)	.. .. .	In sub-heading B (1), delete the rate of duty in the column "Fiscal Entry" and substitute "each £0-6s-0d or 66 $\frac{2}{3}$ %".	
(ii) B (2)	.. .. .	In sub-heading B (2), delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".	
(iii) C.	.. .. .	In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".	
77.01/03	Magnesium, unwrought or wrought, and articles thereof : A and B.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following	

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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sub-headings and the rates of duty applicable thereto, that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. For water supply, sewerage, drainage or irrigation

(1) Of between $\frac{1}{2}$ inch and $2\frac{1}{2}$ inches bore

33 $\frac{1}{3}$ %

Free

(2) Other ..

Free

Free

B. Other ..

66 $\frac{2}{3}$ %

Free"

77.04 Beryllium, unwrought or wrought, and articles thereof :

(i) A (1) In sub-heading A (1), *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "33 $\frac{1}{3}$ %".

(ii) A (2) In sub-heading A (2), *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "66 $\frac{2}{3}$ %".

(iii) B. In sub-heading B, *delete* the rate of duty in the column "Fiscal Entry" and *substitute* "66 $\frac{2}{3}$ %".

78.01 Unwrought lead (including argentiferous lead), lead waste and scrap

Delete the rates of duty in the columns "Fiscal Entry" and "Full" and *insert* the following sub-headings and the rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" that is :—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)

"A. Unwrought lead imported by a manufacturer approved in that behalf by the Commissioner

10%

Free

B. Other.. ..

66 $\frac{2}{3}$ %

Free"

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)						
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 :							
	(i) A (1)	In sub-heading A (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "33 $\frac{1}{8}$ %".						
	(ii) A (2)	In sub-heading A (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".						
	(iii) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".						
78.05	Tubes and pipes and blanks therefor, of lead ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends), of lead :							
	A and B.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is :						
		Rate of Duty						
		<table> <tr> <th>Tariff Description</th><th>Fiscal Entry</th><th>Full</th></tr> <tr> <th>(2)</th><th>(3)</th><th>(4)</th></tr> </table>	Tariff Description	Fiscal Entry	Full	(2)	(3)	(4)
Tariff Description	Fiscal Entry	Full						
(2)	(3)	(4)						
		"A. For water supply, sewerage, drainage or irrigation :						
		(1) Of between $\frac{1}{8}$ inch and 2 $\frac{1}{2}$ inches bore .. 33 $\frac{1}{8}$ % Free						
		(2) Other Free Free						
		B. Other 66 $\frac{2}{3}$ % Free"						
78.06	Other articles of lead	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".						
79.01	Unwrought zinc ; zinc waste ; scrap	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".						
79.02/03	Wrought bars, rods, angles, shapes and sections, plates, sheets and strip of zinc ; single							

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)								
	strand zinc wire; zinc foil; zinc powder and flakes:									
(i) A (1)	In sub-heading A (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "33 $\frac{1}{2}$ %".								
(ii) A (2)	In sub-heading A (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".								
(iii) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".								
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc: A and B.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is:—								
		<table> <tr> <th rowspan="2">Tariff Description (2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td colspan="3">"A. For water supply sewerage, drainage or irrigation: (1) Of between $\frac{1}{2}$ inch and 2$\frac{1}{2}$ inches bore 33$\frac{1}{2}$% Free (2) Other Free Free B. Other 66$\frac{2}{3}$% Free"</td></tr> </table>	Tariff Description (2)	Rate of Duty		Fiscal Entry (3)	Full (4)	"A. For water supply sewerage, drainage or irrigation: (1) Of between $\frac{1}{2}$ inch and 2 $\frac{1}{2}$ inches bore 33 $\frac{1}{2}$ % Free (2) Other Free Free B. Other 66 $\frac{2}{3}$ % Free"		
Tariff Description (2)	Rate of Duty									
	Fiscal Entry (3)	Full (4)								
"A. For water supply sewerage, drainage or irrigation: (1) Of between $\frac{1}{2}$ inch and 2 $\frac{1}{2}$ inches bore 33 $\frac{1}{2}$ % Free (2) Other Free Free B. Other 66 $\frac{2}{3}$ % Free"										
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc: (i) A. (ii) B.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "33 $\frac{1}{2}$ %". In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".								
79.06	Other articles of zinc A and B.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> the following rates of duty against								

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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the main heading in the columns "Fiscal Entry" and "Full" as follows :—

Rate of Duty

Tariff Description (2)	Fiscal Entry (3)	Full (4)
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"66 $\frac{2}{3}$ % Free"

80.01 Unwrought tin, tin waste and scrap

Delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".

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 :

(i) A (1) In sub-heading A (1), delete the rate of duty in the column "Fiscal Entry" and substitute "33 $\frac{1}{3}$ %".

(ii) A (2) In sub-heading A (2), delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".

(iii) B. In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".

80.05 Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin :

A and B. Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and the rates of duty applicable thereto, that is :—

Rate of Duty

Tariff Description (2)	Fiscal Entry (3)	Full (4)
---------------------------	---------------------	-------------

"A. for water supply, sewerage, drainage or irrigation :

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)		
		(1) Of between $\frac{1}{8}$ inch and $2\frac{1}{2}$ inches bore	33 $\frac{1}{3}$ %	Free
		(2) Other	Free	Free
		B Other	66 $\frac{2}{3}$ %	Free"
80.06	Other articles of tin :			
	A, B and C.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and the rates of duty applicable thereto, that is :—		
		Rate of Duty		
	Tariff Description (2)	Fiscal Entry (3)	Full (4)	
	"A. Reservoirs, tanks, vats and similar containers (not fitted with mechanical or thermal equipment.			
	(1) For industrial use	20%	Free	
	(2) Parts for (1) ..	10%	Free	
	(3) Other	66 $\frac{2}{3}$ %	Free	
	B. Other	66 $\frac{2}{3}$ %	Free"	
81.01/04	Other base metals, unwrought or wrought and articles thereof; cermet, unwrought or wrought, and articles thereof			
	(i) A (1)	In sub-heading A (1), delete the rate of duty in the column "Fiscal Entry" and substitute "33 $\frac{1}{3}$ %".		
	(ii) A (2)	In sub-heading A (2), delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".		
	(iii) B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "66 $\frac{2}{3}$ %".		
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; interchangeable tools for hand or			

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
	machine tools; blow lamps, anvils, vices and clamps (other than those for machine tools), portable forges, and grinding wheels mounted on frame-works:	
(i) A.		In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
(ii) C (2)		In sub-heading C (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".

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 . .

Delete the rate of duty in the columns "Fiscal Entry" and "Full" and *insert* the following sub-headings and the rates of duty applicable thereto in the columns "Tariff Description", "Fiscal Entry" and "Full" respectively, that is:

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Razor blades	each £0-0s- $\frac{1}{2}$ d or 50%	Free
B. Other	50%	Free

83.01/02 Locks (including padlocks), hand-bag, trunk and similar frames containing locks, and key and parts thereof, of base metal; fittings and mountings of a kind used on furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like, and hat-racks, hat-pegs, brackets and the like, of base metal

Delete the rate of duty in the column "Fiscal Entry" and *substitute* "66 $\frac{2}{3}$ %".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
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	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
83.07	Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lampholders, electric lamps for vehicles, electric battery or magneto lamps, and other articles falling within Chapter 85 except heading No. 85.22)	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
83.08	Flexible tubing and piping, of base metal	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
83.09	Clasps, frames with clasps for hand-bags 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	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>
83.10	Beads and spangles, of base metal	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "the lb. gross £0-1s-0d or 66$\frac{2}{3}$%".</i>
83.11	Bells and gongs, non-electric, of base metal, and parts thereof base metal:	
B.	.. .. .	<i>In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "66$\frac{2}{3}$%".</i>

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Extent of Amendment</i> (3)
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal:	
B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, case corner protectors and other packing accessories, of base metal ..	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".
83.14	Sign-plates, name-plates, numbers, letters and other signs of base metal	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "66 $\frac{2}{3}$ %".
84.01	Steam and other vapour generating boilers (excluding central heating hotwater boilers capable also of producing low pressure steam):	
(i) A.	.. .. .	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
(ii) B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.02	Accessory plant for use with steam and other vapour generating boilers (for example, economisers super-heaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units:	

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
	(i) A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20 %".
	(ii) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10 %".
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:	
	(i) A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20 %".
	(ii) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10 %".
84.04/05	Steam and other vapour power units (including steam engines with self-contained boilers):	
	(i) A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20 %".
	(ii) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10 %".
84.06	Internal combustion piston engines:	
	(i) D (1)	In sub-heading D (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20 %".
	(ii) D (2)	In sub-heading D (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10 %".
84.07/08	Other engines and motors (including hydraulic motors):	
	(i) A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20 %".
	(ii) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10 %".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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 :	
(i)	A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
(ii)	B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.11	Air pumps, vacuum pumps and air or gas compressor (including motor and turbo pumps and compressors, and free-piston generators for gas turbines); fans, blowers and the like :	
(i)	A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
(ii)	B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.12	Airconditioning machines, self-contained comprising a motor-driven fan and elements for changing the temperature and humidity of air :	
(i)	A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
(ii)	B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
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 :	
(i)	B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
(ii)	C.	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
84.15	Refrigerators and refrigerating equipment (electrical and other):	
(i) A.	.. ..	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
(ii) B.	.. ..	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor:	
(i) A.	.. ..	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
(ii) B.	.. ..	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
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:	
(i) B.	.. ..	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
(ii) C.	.. ..	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.18	Centrifuges, filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases:	
(i) A.	.. ..	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
(ii) B.	.. ..	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)																				
84.19	Machinery for cleaning or drying bottles or other containers; machinery for filling, closing, sealing, capsuling or labelling bottles, cans, boxes, bags or other containers; other packing or wrapping machinery; machinery for aerating beverages; dish washing machines:																					
	(i) C.	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".																				
	(ii) D.	In sub-heading D, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".																				
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:																					
	A, B, C and D.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is:—																				
		<table> <tr> <th rowspan="2">Tariff Description (2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td>"A. Specialised for use in agriculture; industrial</td><td>20%</td><td>Free</td></tr> <tr> <td>C. Parts for A ..</td><td>10%</td><td>Free</td></tr> <tr> <td>D. Other:</td><td></td><td></td></tr> <tr> <td>(1) Electrically operated</td><td>40%</td><td>Free</td></tr> <tr> <td>(2) Other, including parts</td><td>33$\frac{1}{3}$%</td><td>Free"</td></tr> </table>	Tariff Description (2)	Rate of Duty		Fiscal Entry (3)	Full (4)	"A. Specialised for use in agriculture; industrial	20%	Free	C. Parts for A ..	10%	Free	D. Other:			(1) Electrically operated	40%	Free	(2) Other, including parts	33 $\frac{1}{3}$ %	Free"
Tariff Description (2)	Rate of Duty																					
	Fiscal Entry (3)	Full (4)																				
"A. Specialised for use in agriculture; industrial	20%	Free																				
C. Parts for A ..	10%	Free																				
D. Other:																						
(1) Electrically operated	40%	Free																				
(2) Other, including parts	33 $\frac{1}{3}$ %	Free"																				
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:																					

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)												
	(i) A. 	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".												
	(ii) D (1) 	In sub-heading D (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".												
84.23	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):													
	(i) A. 	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".												
	(ii) B. 	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".												
84.24	Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, cultivators, seed and fertilizer distributors); lawn and sports ground rollers:													
	B. 	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is :—												
		<div>Rate of Duty</div> <table><tr><th>Tariff Description</th><th>Fiscal Entry</th><th>Full</th></tr><tr><th>(2)</th><th>(3)</th><th>(4)</th></tr><tr><td>"B. Other </td><td>20%</td><td>Free</td></tr><tr><td>C. Parts for B </td><td>10%</td><td>Free"</td></tr></table>	Tariff Description	Fiscal Entry	Full	(2)	(3)	(4)	"B. Other 	20%	Free	C. Parts for B 	10%	Free"
Tariff Description	Fiscal Entry	Full												
(2)	(3)	(4)												
"B. Other 	20%	Free												
C. Parts for B 	10%	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													

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	
	milling industry falling within heading No. 84.29)	Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert in the columns "Tariff Description", "Fiscal Entry" and "Full" the following sub-headings and the rates of duty applicable thereto, that is :—	
Rate of Duty			
Tariff Description (2)		Fiscal Entry (3)	Full (4)
"A. Parts		10%	Free
B. Other		20%	Free"
84.26	Dairy machinery (including milking machines)	Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert in the columns "Tariff Description", "Fiscal Entry" and "Full" the following sub-headings and the rates of duty applicable thereto, that is :—	
Rate of Duty			
Tariff Description (2)		Fiscal Entry (3)	Full (4)
"A. Parts		10%	Free
B. Other		20%	Free"
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 ..	Delete the rates of duty in the columns "Fiscal Entry" and "Full" and insert in the columns "Tariff Description", "Fiscal Entry" and "Full" the following sub-headings and the rates of duty applicable thereto, that is :—	
Rate of Duty			
Tariff Description (2)		Fiscal Entry (3)	Full (4)
"A. Parts		10%	Free
B. Other		20%	Free"

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
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:	
	(i) A. 	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
	(ii) B. 	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
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:	
	(i) A. 	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
	(ii) B. 	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.31	Machinery for making or finishing cellulosic pulp, paper or paper-board:	
	(i) A. 	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
	(ii) B. 	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
84.32	Book-binding machinery, including book-sewing machines:	
	(i) A. 	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
	(ii) B. 	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paper-board:	
	(i) B. 	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)											
	(ii) C.	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".											
84.34	Machinery, apparatus and accessories for type-founding or type-setting; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47 for preparing or working printing blocks, plates or cylinders; printing type, impressed flongs and matrices, printing blocks, plates and cylinders; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example, planed, grained or polished):												
	B.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is:—											
		<table> <tr> <th rowspan="2">Tariff Description (2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td>"B. Other</td><td>20%</td><td>Free</td></tr> <tr> <td>C. Parts for B.</td><td>10%</td><td>Free"</td></tr> </table>	Tariff Description (2)	Rate of Duty		Fiscal Entry (3)	Full (4)	"B. Other	20%	Free	C. Parts for B.	10%	Free"
Tariff Description (2)	Rate of Duty												
	Fiscal Entry (3)	Full (4)											
"B. Other	20%	Free											
C. Parts for B.	10%	Free"											
84.35	Other printing machinery, machines for uses ancillary to printing:												
	B.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and rates of duty applicable thereto, that is:—											
		<table> <tr> <th rowspan="2">Tariff Description (2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td>"B. Other</td><td>20%</td><td>Free</td></tr> <tr> <td>C. Parts for B</td><td>10%</td><td>Free"</td></tr> </table>	Tariff Description (2)	Rate of Duty		Fiscal Entry (3)	Full (4)	"B. Other	20%	Free	C. Parts for B	10%	Free"
Tariff Description (2)	Rate of Duty												
	Fiscal Entry (3)	Full (4)											
"B. Other	20%	Free											
C. Parts for B	10%	Free"											
84.36	Machines for extruding man-made textiles; machines of a kind used for processing												

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
	natural or man-made textile fibres; textile spinning and twisting machines; textile doubling, throwing and reeling (including weft-winding) machines	<i>Delete the rate of duty in the column "Fiscal Entry" and substitute "20%".</i>
84.37	Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net; machines for preparing yarns for use on such machines, including warping and warp sizing machines : A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
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 : (i) A. (ii) B (1)	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%". In sub-heading B (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
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 : (i) A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
	(ii) B. 	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
84.40	Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor covering 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:	
	(i) B. 	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
	(ii) C. 	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.41	Sewing machines; furniture especially designed for sewing machines; sewing machine needles:	
	(i) A. 	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
	(ii) C (2) 	In sub-heading C (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather (including boot and shoe machinery):	
	(i) A. 	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
	(ii) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.43/44	Converters, ladles, ingot mould and casting machines, of a kind used in metallurgy and in metal foundries; rolling mills and rolls therefor:	
	(i) A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
	(ii) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
84.45	Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
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	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
84.47	Machines-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	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
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 machines tools; tool-holders for any type of tool or machine-tool for working in the hand:	
	(i) A (2)	In sub-heading A (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
	(#) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor :	
	(i) A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
	(#) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.50	Gas-operated welding, bracing, cutting and surface tempering appliances :	
	(i) A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
	(#) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.56	Machinery for sorting, screening, separating, washing, crushing, grinding, or mixing earth, stones, ores or other mineral substances, in solid (including powder and paste) form; machinery for agglomerating, moulding or shaping solid mineral fuel, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form; machines for forming foundry moulds of sand :	
	(i) A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
	(#) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
84.57	Glass-working machine (other than machines for working glass in cold); machines for assembling filament and discharge lamps and electronic and similar tubes and valves :	

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
(i) A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
(ii) B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".

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	<i>Delete</i> all the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following entries, that is :—
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Tariff No. (1)	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)

"84.59	Machines and mechanical appliances, having individual functions, not falling within any other heading of this Chapter :		
	A. Industrial ..	20%	Free
	B. Parts for A ..	10%	Free
	C. Other, including parts ..	33 $\frac{1}{3}$ %	Free"

84.60	Moulding boxes for metal foundary ; mould 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	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
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84.61	Taps, cocks, valves and similar appliances, for pipes, boiler shells, tanks, vats and the like, including pressure reducing valves and thermo-statically controlled valves :	
(i) A.	.. ..	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".

SCHEDULE—continued

PART 1—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
	(ii) B. 	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
84.63/64	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 laminated metal foil; sets or assortments of gaskets and similar joints, dissimilar in compositions, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings:	
	B. (1) 	In sub-heading B (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
85.01	Electric generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors:	
	(i) A (1) 	In sub-heading A (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
	(ii) B (1) 	In sub-heading B (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
	(iii) C (1) 	In sub-heading C (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
	(iv) D (1) 	In sub-heading D (1) <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
85.02	Electro-magnets; permanent magnets and articles of special materials, for permanent magnets, being blanks of such magnets; electro-magnetic	

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)														
	and permanent magnet chucks, lamps, vices and similar work holders; electro-magnetic clutches and couplings; electro-magnetic brakes; electro-magnetic lifting heads:															
(i) B (1)	In sub-heading B (1) <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".														
(ii) C.	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".														
85.05	Tools for working in the hand, with self-contained electric motor:															
A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".														
85.11	Industrial and laboratory electric furnaces and ovens; electric induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting:															
A, B, C and D.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is:—														
		<table> <tr> <th rowspan="2">Tariff Description (2)</th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td>"A. Industrial; hand-tools</td><td>20%</td><td>Free</td></tr> <tr> <td>B. Parts for A</td><td>10%</td><td>Free</td></tr> <tr> <td>C. Other including parts</td><td>33$\frac{1}{3}$%</td><td>Free"</td></tr> </table>	Tariff Description (2)	Rate of Duty		Fiscal Entry (3)	Full (4)	"A. Industrial; hand-tools	20%	Free	B. Parts for A	10%	Free	C. Other including parts	33 $\frac{1}{3}$ %	Free"
Tariff Description (2)	Rate of Duty															
	Fiscal Entry (3)	Full (4)														
"A. Industrial; hand-tools	20%	Free														
B. Parts for A	10%	Free														
C. Other including parts	33 $\frac{1}{3}$ %	Free"														
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line systems):															
A, B and C.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is:—														

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	Rate of Duty	
	Tariff Description (2)	Fiscal Entry (3)	Full (4)	
	<p>"A. Telephone sets of a kind specialised for inter office communication and parts thereof .. 50% Free</p> <p>B. Other :</p> <p>(1) Imported by a user approved in that behalf by the Commissioner Free Free</p> <p>(2) Other 50% Free"</p>			
85.14	Microphones and stands therefor, loudspeakers and audiofrequency electric amplifiers :			
	A.	In sub-heading A, <i>delete</i> the entry in the column "Tariff Description" and <i>substitute</i> "A. Loudspeakers designed solely for radio programmes distributed by wire and parts thereof imported by a user approved in that behalf by the Commissioner".		
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 :			
	C, D and E.	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is :—		
		Rate of Duty		
	Tariff Description (2)	Fiscal Entry (3)	Full (4)	
	<p>"C. Parts for A and B .. 66$\frac{2}{3}$% Free</p>			

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
D. Cabinets imported for		
A and B :		
	(1) Wooden	50% Free
	(2) Plastic	66 $\frac{2}{3}$ % Free
	(3) Other	33 $\frac{1}{3}$ % Free
E. Components (excluding cabinets) imported solely 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
F. Other :		
	(1) Imported by a user approved in that behalf by the Commissioner	Free Free
	(2) Other	100% Free"
85.18	Electrical capacitors, fixed or variable :	
	(i) A.	In sub-heading A, delete the rate of duty in the column "Fiscal Entry" and substitute "20%".
	(ii) B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "10%".
85.19	Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lamp-holders, terminals, terminal strips and junction boxes); resistors, fixed or variable (including potentiometers), other than heating resistors; switch boards (other than telephone switchboards) and control panels :	
	(i) B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "20%".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
(ii) C (2)	In sub-heading C (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".

85.20 Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flash-bulbs:

A, B and C. *Delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rates of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Photographic flash-bulbs and projector lamps	100%	Free
B. Other	50%	Free
C. Parts	33½%	Free"

85.21 Thermionic, cold cathode and photo-cathode valves and tubes (including vapour or gas filled valves and tubes, cathode-ray tubes, television camera tubes and mercury arc rectifying valves and tubes); photo-cells, mounted transistors and similar mounted devices incorporating semi-conductors; mounted piezo-electric crystals:

A, B and C. *Delete* the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and *substitute* respectively the following sub-headings and the rate of duty applicable thereto, that is:—

Tariff Description (2)	Rate of Duty	
	Fiscal Entry (3)	Full (4)
"A. Industrial ..	20%	Free

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)	
		B. Cathode ray tubes imported solely for use in the assembly of television sets by a manufacturer approved in that behalf by the Commissioner .. 33½% Free	
		C. Other 50% Free	
		D. Parts :	
		(1) For A 10% Free	
		(2) For C 33½% 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 ..	Delete all the entries in the columns "Tariff No.", "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following entries :—	
Tariff No. (1)	Tariff Description (2)	Rate of Duty	
		Fiscal Entry (3)	Full (4)
"85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter :		
	A. Mixing units	50%	Free
	B. Other	20%	Free
	C. Parts :		
	(1) For A	33½%	Free
	(2) For B	10%	Free"
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 :		
	B.	In sub-heading B, delete the rate of duty in the column "Fiscal Entry" and substitute "20%".	
85.24	Carbon brushes, arc-lamps carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes :		

SCHEDULE—*continued*PART I—*continued*

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
A.	.. .. .	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
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 :	
B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
87.02	Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09 :	
(i) C.	.. .. .	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "30%".
(ii) E (1)	.. .. .	In sub-heading E (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "30%".
(iii) E (2) (a)	.. .. .	In sub-heading E (2) (a), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "25%".
(iv) E (2) (b)	.. .. .	In sub-heading E (2) (b), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "30%".
87.04	Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :	
(i) A.	.. .. .	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "25%".
(ii) B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "30%".
87.09	Motor-cycles, autocycles and cycles fitted with an auxilliary	

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)															
	motor, with or without side-cars; side-cars of all kinds ..	Delete the rate of duty in the column "Fiscal Entry" and substitute "45%".															
87.10	Cycles (including tricycles), not motorised	Delete the rate of duty in the column "Fiscal Entry" and substitute "each £2-15s-0d or 28½%".															
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.	In sub-heading A, delete the entry in the column "Tariff Description" and substitute "A. Astronomical instruments for scientific purposes or for education in science, including parts imported by a user approved in that behalf by the Commissioner."															
90.07	Photographic cameras; photographic flashlights apparatus : A, B and C.	Delete the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and substitute respectively the following sub-headings and the rates of duty applicable thereto, that is :—															
		<table> <tr> <th></th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Tariff Description (2)</th><th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td>"A. Cameras specialised for medical or surgical or lithographic processing ..</td><td>20%</td><td>Free</td></tr> <tr> <td>B. Other, including parts</td><td>100%</td><td>Free</td></tr> <tr> <td>C. Parts for A</td><td>10%</td><td>Free"</td></tr> </table>		Rate of Duty		Tariff Description (2)	Fiscal Entry (3)	Full (4)	"A. Cameras specialised for medical or surgical or lithographic processing ..	20%	Free	B. Other, including parts	100%	Free	C. Parts for A	10%	Free"
	Rate of Duty																
Tariff Description (2)	Fiscal Entry (3)	Full (4)															
"A. Cameras specialised for medical or surgical or lithographic processing ..	20%	Free															
B. Other, including parts	100%	Free															
C. Parts for A	10%	Free"															
90.14	Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments; compressors; rangefinders :																
	(i) C.	In sub-heading C, delete the rate of duty in the column "Fiscal Entry" and substitute "20%".															

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
(ii) D.	.. .. .	In sub-heading D, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
90.16	Drawing, marking-out and mathematical calculating instruments, drafting machines, pantographs, slide rules, disc calculators and the like; measuring or checking instruments, appliances and machines not falling within any other heading of this Chapter (for example, micrometers, callipers, gauges, measuring rods, balancing machines); profile projectors:	
(i) B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
(ii) C.	.. .. .	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
(iii) E.	.. .. .	In sub-heading E, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
(iv) F (1)	.. .. .	In sub-heading F (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
90.17/18	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments); mechano-therapy appliances; massage apparatus; psychological aptitude testing apparatus; artificial respiration, ozonotherapy, oxygen therapy, aerosol therapy or similar apparatus; breathing appliances (including gas masks and similar respirators):	
(i) B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
(ii) C.	.. .. .	In sub-heading C, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
90.20	Apparatus based on the use of X-rays or of the radiations from radioactive substances (including radiography and radio-therapy 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	<i>Delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
90.22	Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties on industrial materials (for example, metals, wood, textiles, paper or plastics): (i) A. (ii) B.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%". In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
90.23	Hydrometers and similar instruments; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not; any combination of these instruments: B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
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	

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)												
	articles falling within heading No. 90.14													
B.		In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".												
90.25	Instruments and apparatus for physical or chemical analysis (such as polarimeters, refractometers, spectrometers, gas analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like (such as viscometers, porosimeters, expansion meters); instruments and apparatus for measuring or checking quantities of heat, light or sound (such as photometers including exposure meters, calorimeters); microtomes:													
B.		In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".												
90.26	Gas, liquid and electricity supply or production meters, calibrating meters therefor:													
A and B.		<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>substitute</i> respectively the following sub-headings and the rates of duty applicable thereto, that is:—												
		<table> <tr> <th></th><th colspan="2">Rate of Duty</th></tr> <tr> <th>Tariff Description (2)</th><th>Fiscal Entry (3)</th><th>Full (4)</th></tr> <tr> <td>"A. Water meters and other meters of a kind used for non-industrial purposes</td><td>33½%</td><td>Free</td></tr> <tr> <td>B. Other</td><td>20%</td><td>Free"</td></tr> </table>		Rate of Duty		Tariff Description (2)	Fiscal Entry (3)	Full (4)	"A. Water meters and other meters of a kind used for non-industrial purposes	33½%	Free	B. Other	20%	Free"
	Rate of Duty													
Tariff Description (2)	Fiscal Entry (3)	Full (4)												
"A. Water meters and other meters of a kind used for non-industrial purposes	33½%	Free												
B. Other	20%	Free"												
90.27	Revolution counters, production counters, taxi-meters, mileometers, pedometers and the													

SCHEDULE—continued

PART I—continued

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
	like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes:	
	B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
90.28	Electrical measuring, checking, analysing or automatically controlling instruments and apparatus:	
	B.	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
90.29	Parts or accessories suitable for use solely or principally with one or more of the articles falling within heading No. 90.23, 90.24, 90.26, 90.27 or 90.28:	
	A.	In sub-heading A, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
91.01/02	Pocket watches, wrist watches and other watches (including stop-watches); clocks with watch movements (other than instrument panel clock and clocks of similar type, for vehicles, aircraft or vessels):	
		In sub-heading A, <i>delete</i> the entry in the column "Tariff Description" and <i>substitute</i> the following entry, that is— "A. Watches decorated with jewels, pearls, semi-precious stones or imitation precious or semi-precious stones; watches mounted in rings, brooches or bracelets".
91.05/06	Time of day recording apparatus; time switches and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movements (including secondary movement) or with synchronous motor:	
	B (1)	In sub-heading B (1), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".

SCHEDULE—continued

PART I—continued

<i>Tariff No.</i>	<i>Tariff Description</i>	<i>Extent of Amendment</i>
(1)	(2)	(3)
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:	
(i) B.	.. .. .	In sub-heading B, <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "10%".
(ii) C (2)	.. .. .	In sub-heading C (2), <i>delete</i> the rate of duty in the column "Fiscal Entry" and <i>substitute</i> "20%".
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):	
A and B.	.. .. .	<i>Delete</i> the entries in the columns "Tariff Description", "Fiscal Entry" and "Full" and <i>insert</i> against the main heading the following rates of duty in the columns "Fiscal Entry" and "Full", that is:—

<i>Rate of Duty</i>	
<i>Fiscal Entry</i>	<i>Full</i>
(3)	(4)
"25%	Free"

SCHEDULE—continued

PART II

AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS TARIFF ACT 1965

(a) For sub-paragraph 3 (2) there shall be substituted the following sub-paragraph—

<i>Articles</i> (1)	<i>Purpose</i> (2)
"3(2). Artists' paints and equipment; boxing gloves; broadcasting receivers (including television sets); chemicals for use in laboratories; computers; duplicators; film strip projectors, epidiscopes, episcopes and magic lanterns; gramophones; language laboratories; models; prize medals and badges; punch balls; rope gymnasium mattresses.	Imported by or on behalf of a school or educational establishment and solely for educational purposes."

(b) For Paragraph 4 there shall be substituted the following Paragraph—

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

<i>Articles</i> (1)	<i>Goods to be manufactured</i> (2)
(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)	Oil well drilling mud.
(3) Blending agents, flavouring concentrates and neutral blending alcohol	Potable alcoholic liquor; still wine and aperitifs.
(4) Fluorspar, crude (heading 25.31/32) ..	—
(5) Iron and steel products, the following :— (a) Wire rod; galvanised wire (heading 73.10) (b) Wire (multi-strand) (heading 73.25)	Nails; reinforcing rounds and similar articles; wire products. Tyre.
(6) Jute, raw (heading 57.01/04)	—
(7) Paper classified in Chapter 48 in Schedule 1	Printed matter admissible free of duty under heading 49.01/03 in Schedule 1.
(8) Phenol and formaldehyde (heading 39.01/06); gelatin pearl glue and extruder powder used with such substances (headings 35.01/06, 39.01/06)	—
(9) Pyrethrum powder (heading 12.07) ..	Mosquito coil.
(10) Raw materials accepted as such by the Board.	Disinfectant, fungicide and insecticide; medicaments.

SCHEDULE—*continued*PART II—*continued*AMENDMENT OF SCHEDULE 2 TO THE CUSTOMS TARIFF ACT 1965—*continued*

<i>Articles</i> (1)	<i>Goods to be manufactured</i> (2)
(11) Rosin (heading 38.05/09) ; paper pulp (heading 47.01) ; China Clay (heading 25.06/09) ; alum (heading 28.01/58)	Paper
(12) Tyre cord, of textile materials other than cotton (headings 51.04, 56.07)	Tyre
(13) Zinc ingot (heading 79.01)	Galvanised products."

(c) For Paragraph 19 there shall be *substituted* the following Paragraph—

"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, imported by a user approved in that behalf by the Commissioner, the following :—

- (1) Agricultural ;
- (2) Dental ;
- (3) For use in connection with the preparation of, or prospecting for, any agricultural or forest product of Nigeria ;
- (4) Land surveying ;
- (5) Mining and for prospecting for minerals or mineral oils ;
- (6) Scientific, for scientific purposes and research or for education in science ;
- (7) Specialised hospital and surgical equipment, which in the opinion of the Board is imported for use only in connection with surgical and medical treatment ;
- (8) X-ray films and plates."

(d) Paragraph 20 shall be omitted.

(e) After item 3 of the proviso to paragraph 23, there shall be *inserted* the following proviso :—

"4. The provisions in sub-item 1 (a) shall apply only to arms, ammunition and specialised vehicles."

(f) In paragraph 30, after the words "use on road vehicles)" in the second line, there shall be *inserted* the following words :—

"imported by a user approved in that behalf by the Commissioner".

(g) For sub-paragraph 31 (3) there shall be *substituted* the following sub-paragraph :—

"31 (3) Scientific specimens imported for public exhibitions, study or research imported by a user approved in that behalf by the Commissioner."

SCHEDULE—continued

PART III

AMENDMENT OF SCHEDULE 3 TO THE CUSTOMS TARIFF ACT 1965

Tariff No. (1)	Tariff Description (2)	Extent of Amendment (3)
3	Benniseed	In the column "Rate of Duty", delete "10 per centum" and substitute "15 per centum"
5	Cocoa beans	In the column "Rate of Duty", delete "10 per centum" and substitute "15 per centum"
6	Cotton lint	In the column "Rate of Duty", delete "10 per centum" and substitute "15 per centum"
7	Cotton seed	In the column "Rate of Duty", delete "10 per centum" and substitute "15 per centum."
8	Groundnut	In the column "Rate of Duty", delete "10 per centum" and substitute "15 per centum"
9	Groundnut Cake ..	In the column "Rate of Duty", delete "10 per centum" and substitute "15 per centum".
10	Groundnut Meal ..	
11	Groundnut Oil ..	
13	Palm Kernels	In the column "Rate of Duty", delete "10 per centum" and substitute "15 per centum"
14	Palm Kernel Cake ..	In the column "Rate of Duty", delete "10 per centum" and substitute "15 per centum"
15	Palm Kernel Meal ..	
16	Palm Kernel Oil ..	
17	Palm Oil :	
	(1) Edible	In the column "Rate of Duty", delete "10 per centum" and substitute "15 per centum"
	(2) Technical ..	
18	Rubber :	
	(1) Crepe	In the column "Rate of Duty" relating to subparagraphs 18 (1) and (3), delete "10 per centum" and substitute in each case "15 per centum"
	(3) Raw—	
	All Grades	
23	Wood and Timber (1) to (10)	In the column "Rate of Duty" delete subparagraphs (i) and (ii) and substitute the following :— "(i) Exported in log form .. the cubic foot £0-1s-3d. (ii) Exported as sawn timber (but not including plywood) not exceeding 6 inches in thickness or veneers the cubic foot £0-0s-3d. (iii) Plywood the cubic foot £0-0s-4d"

MADE at Lagos this 8th day of May 1969.

H. A. EJUEYITCHIE,
 Secretary to the
 Federal Executive Council

EXPLANATORY NOTE

(This note does not form part of the above Order, but is intended to explain its purpose)

This Order has, essentially, the following effects :—

(a) PART I OF THE SCHEDULE

Full Tariff Item No.	Description of Goods	Effect of the Order
(1)	(2)	(3)
03.01 03.03	Fish Crustaceans and molluscs ..	{ Abolishes the duty on fish caught and landed by Nigerian-owned vessels and reduces the rate of duty from 75% to 50% <i>ad valorem</i> in other cases.
04.02 B and C	Milk	
04.05A	Eggs	Reduces the rate of duty from 40% to 33½%, and from 40% to 20% <i>ad valorem</i> for approved manufacturers.
20.01/02A	Tomato Paste and Puree ..	Abolishes the duty on eggs for hatching imported by approved users.
27.09/10 B, D(2)	Motor spirit and diesel oil	Increases the rate of duty from 75% to £0-0s-1d the ounce or 100% <i>ad valorem</i> .
27.09/10C	Kerosene	Increases the rate of duty from £0-1s-9d to £0-1s-11d per gallon.
28.01/58D(1) 29.01/45D(1) 32.08A	Textile processing materials Glass frits and powdered vitrite;	{ Increases the rate of duty from £0-1s-0d to £0-1s-2d per gallon.
73.01 73.02 73.06 73.07 73.08 78.01	Ferro-alloys of manganese and silicon in primary form, ingots, blooms, slabs billets, sheet bars and tin plate bars Unwrought lead	
30.01/02 30.04	Immunological preparations Wadding gauze, bandages and similar articles	{ Introduces a concessionary rate of duty at 10% <i>ad valorem</i> for approved manufacturers.
30.05 39.07A 45.03/04A 70.21A	Other pharmaceutical goods Fishing floats for use with nets	
39.07B 40.10A 40.14A 42.04A 44.25/26B 48.20/21A 59.15/16 73.40A 84.01B 84.02B	Machinery and Parts ..	{ Increases the rate of duty from 30% to 20% <i>ad valorem</i> .
		{ Introduces a duty of 33½% <i>ad valorem</i> .
		{ Increases the rate of duty from 5% to 10% <i>ad valorem</i> on parts and introduces a duty of 20% for certain machinery imported by users other than those approved by the Commissioner.

EXPLANATORY NOTE—continued

(a) PART I OF THE SCHEDULE—continued

Full Tariff Item (1)	Description of Goods (2)	Effect of the Order (3)
84.03B	Machinery and Parts	Increases the rate of duty from 5% to 10% <i>ad valorem</i> on parts and introduces a duty of 20% for certain machinery imported by users other than those approved by the Commissioner.
84.04/05B		
84.06D(2)		
84.07/08B		
84.10B		
84.11B		
84.12B		
84.13/14C		
84.15B		
84.16A		
84.17C		
84.18B		
84.19D		
84.21B		
84.22A,D(1)		
84.23		
84.24 B & C		
84.25 A & B		
84.26 A & B		
84.27/28 A & B		
84.29		
84.30 A & B		
84.31 A & B		
84.32 A & B		
84.33 B & C		
84.34 B & C		
84.35 B & C		
84.38A & B(1)		
84.39		
84.40 B & C		
84.41A & C(2)		
84.42 A & B		
84.43/44		
84.45		
84.46		
84.47		
84.48A(2) & B		
84.49 A & B		
84.50 A & B		
84.56		
84.57		
84.59		
84.61 A & B		
84.63/64(B)(1)		
85.01A(1)B(1) C(1)&D(1)		
85.02B(1)&C		
85.05A		

EXPLANATORY NOTE—*continued*(a) PART I OF THE SCHEDULE—*continued*

Full Tariff Item (1)	Description of Goods (2)	Effect of the Order (3)
85.11B & D (2) 85.18B 85.19C (2) 85.21C (1) 85.22C (2) 90.07C (2) 90.14D 90.16 C & E 90.17/18C 90.22 90.23B 90.24B 90.25B 90.26 90.27B 90.28B 90.29A 96.01/06 B & C (2)	Machinery and Parts	Increases the rate of duty from 5% to 10% <i>ad valorem</i> on parts and introduces a duty of 20% for certain machinery imported by users other than those approved by the Commissioner.
42.03A 64.06A 97.06	Sports goods	Reduces the rate of duty from 33½%, 40% and 50% to 25% <i>ad valorem</i> .
44.09/12A (1) 82.02/06 A and C	Tools for machine tools and Parts for hand tools	Increases the rate of duty from 5% to 10% <i>ad valorem</i> .
44.09/12C	Splints and skillets	Reduces the rate of duty from 50% to 33½% <i>ad valorem</i> , and abolishes the concessionary rate of 10% for approved manufacturers.
55.07/09B	Grey baft for printing	Increases the rate of duty from £0-0s-6.8d to £0-0s-9d per sq. yard.
59.05/06A	Cargo and fishing nets	Increases the rate of duty from 10% to 33½% <i>ad valorem</i> for fishing nets and introduces a duty of 33½% <i>ad valorem</i> on cargo nets.
62.03 A and B (2)	Sacks and bags	Increases the rate of duty from £0-0s-2d and £0-0s-6d to £0-0s-4d and £0-0s-10d each respectively.
Chapters 73 to 81 Chapter 83	Dutiable base metal products	Increases the rate of duty from 33½% and 50% to 66⅔% and from 10% and 15% to 33½% <i>ad valorem</i> .
82.09/15A	Razor blades	Provides an alternative rate of duty at £0-0s-½d per blade.
85.15C	Radio Parts	Increases the rate of duty from 33½% to 66⅔% <i>ad valorem</i> .

EXPLANATORY NOTE—continued
(a) PART I OF THE SCHEDULE—continued

Full Tariff Item (1)	Description of Goods (2)	Effect of the Order (3)		
85.21	Cathode Ray Tubes ..	Provides for a concessionary rate of 33½% <i>ad valorem</i> for approved manufacturers.		
87.02 C and E 87.04 A and B	} Buses, trucks and lorries ..	Reduces the rate of duty from 33½% to 30%, and from 28½% to 25% for approved manufacturers.		
87.09			Motor-cycles, autocycles ..	Reduces the rate of duty from 50% to 45% <i>ad valorem</i> .
73.17/20A 74.07/08 75.04 76.06/07 77.01/03 78.05 79.04 80.05	} Pipes, piping and tubes and fittings of between ½ inch and 2½ inches bore	Introduces a duty of 33½% <i>ad valorem</i> .		
87.10			Bicycles	Reduces the rate of duty from £3-0s-0d each or 33½% to £2-15s-0d each or 28½% <i>ad valorem</i> .
91.01/02			Watches mounted in bracelets	Brings the rate of duty in line with watches mounted in rings or brooches.

EXPLANATORY NOTE—*continued*

(b) PART II OF THE SCHEDULE

1. It introduces exemption from duty on computers and language laboratories imported by educational establishments solely for educational purposes.

2. It abolishes the concessionary exemption for the following goods imported by approved manufacturers :—

- (a) Bottles, glass, empty ;
- (b) Chemicals and processing materials ;
- (c) Cigarette paper ;
- (d) Cordage and rope ;
- (e) Glass in the mass ;
- (f) Certain iron and steel products ; and
- (g) Lead, unwrought.

3. It abolishes the exemption for :

- (a) Electrical machinery, apparatus, appliances and instruments, and
- (b) All goods other than arms, ammunition and specialised vehicles.

4. It introduces the Approved User Scheme for :

- (a) Machinery ;
- (b) Telecommunications and broadcasting apparatus and appliances ; and
- (c) Scientific specimens—imported for public exhibition, study or research.

(c) PART III OF THE SCHEDULE

1. It increases the rate of duty from 10 per cent to 15 per cent on the following goods :—

- (a) Benniseed ;
- (b) Cocoa beans ;
- (c) Cotton lint ;
- (d) Cotton seed ;
- (e) Groundnut ;
- (f) Groundnut cake ;
- (g) Groundnut meal ;
- (h) Groundnut oil ;
- (i) Palm kernel ;
- (j) Palm kernel cake ;
- (k) Palm kernel meal ;
- (l) Palm kernel oil ;
- (m) Palm oil, edible and technical.

2. It increases the rate of duty from 10 per cent to 15 per cent on raw and crepe rubber.

3. It increases the rate of duty on timber log from £0-0s-4d to £0-1s-3d and on sawn timber from £0-0s-2½d to £0-0s-3d the cubic foot, and introduces a new rate of duty of £0-0s-4d the cubic foot on plywood.

L.N. 26 of 1969

EXCISE TARIFF ACT 1965

(1965 No. 30)

Excise Tariff (Duties and Exemptions) Order 1969

Commencement : 8th May 1969

In exercise of the powers conferred by section 3 (1) of the Excise Tariff Act 1965, as reprinted under the authority of the Excise Tariff Act 1965 (Authority to Reprint) Decree 1969, and of all other powers enabling it in that behalf, the Federal Executive Council hereby makes the following Order :—

1. Schedules 1 and 2 to the Excise Tariff Act 1965, as reprinted as aforesaid, are hereby amended to the extent set out in the Schedule to this Order.

2.—(1) This Order may be cited as the Excise Tariff (Duties and Exemptions) Order 1969 and shall apply throughout the Federation.

(2) This order shall come into operation on 8th May 1969.

Citation,
extent and
commence-
ment.

Amendment
of Schedule
1 of the
Excise Tariff
Act 1965.
1965 No. 30.

SCHEDULE

Section 1

AMENDMENT OF SCHEDULE 1 TO THE EXCISE TARIFF ACT 1965

(a) After paragraph 1, there shall be inserted the following new paragraph—

“1A. Batteries *ad valorem 5 per centum*” ;

(b) After paragraph 5, there shall be inserted the following new paragraph—

“5A. Carpets *ad valorem 10 per centum*” ;

(c) For paragraphs 10 and 11, there shall be substituted the following paragraphs :—

“10. Cosmetics and Perfumery *ad valorem 10 per centum*”

“11. Disinfectants, fungicides and insecticides other than those for use in agriculture *ad valorem 5 per centum*” ;

(d) For paragraph 14, there shall be substituted the following paragraph :—

“14. Furniture :

(1) Metal *ad valorem 10 per centum*

(2) Wooden *ad valorem 15 per centum*” ;

(e) For paragraph 15, there shall be substituted the following paragraph :—

“15. Gramophone records :

(1) Long playing each £0-3s-0d

(2) Other each £0-1s-0d” ;

(f) In paragraph 17, for the rate of duty there shall be substituted the following rate of duty :—

“*ad valorem 33½ per centum*” ;

(g) After paragraph 22, there shall be inserted the following new paragraphs :—

“22A. Meat and meat preparations :

(1) Corned beef *ad valorem 10 per centum*

SCHEDULE—continued

- (2) Other, including bacon, beef, pork, sausages and other meat preparations *ad valorem 5 per centum*"
- "22B. Medicaments *ad valorem 5 per centum*"
- (h) In paragraph 23, for the rate of duty there shall be substituted the following rate of duty :—
"the pound £0-0s-1d";
- (i) In paragraph 25, for the rate of duty there shall be substituted the following rate of duty :—
"the pound £0-0s-4d
or *ad valorem 15 per centum*
whichever is the higher";
- (j) For paragraph 28, there shall be substituted the following paragraph :—
"28. PIECE GOODS, TEXTILE :
(1) Knitted Fabrics—
(a) of a type commonly used in the manufacture of singlets .. the pound .. £0-2s-6d
(b) Other the pound .. £0-5s-0d
(2) Woven Fabrics—
(a) Cotton :
(i) Unbleached, plain weave .. the sq. yd. £0-0s-2d
(ii) Bleached, plain weave the sq. yd. £0-0s-3d
(b) Of man-made fibres (synthetic) the sq. yd. £0-1s-0s
(c) Other the sq. yd. £0-0s-6d";
- (k) After paragraph 28, there shall be inserted the following new paragraph:
"28A. Plasticware *ad valorem 5 per centum*";
- (l) For paragraph 29, there shall be substituted the following paragraph :—
"29. Radio-gramophones, record players, radio receiving sets, and television sets *ad valorem 10 per centum*";
- (m) After paragraph 31, there shall be inserted the following new paragraph :—
"31A. Sewing Machines, domestic each £3-0s-0d or *ad valorem 10 per centum*
whichever is the higher";
- (n) After paragraph 34, there shall be inserted the following new paragraph :—
"34A. Structures, construction, including metal doors, windows and frames *ad valorem 10 per centum*";
- (o) For paragraph 39, there shall be substituted the following paragraph :—
"39. Tyres, pneumatic :
(1) Of sectional width exceeding 4" (101 mm) but less than 12" (305 mm) and tubes and flaps therefor *ad valorem 15 per centum*;

SCHEDULE—continued

(2) Other, including bicycle and motorcycle and tube therefor : .. *ad valorem 10 per centum*"

(p) After paragraph 39, there shall be inserted the following new paragraph :—

"39A. Tyres, rethreaded *ad valorem 5 per centum*" .

AMENDMENT OF SCHEDULE 2 TO THE EXCISE TARIFF ACT 1965

For paragraph 6 there shall be substituted the following new paragraph :—

"6. Arms, ammunition and specialised vehicles for the Armed Forces of Nigeria, namely, Military, Naval or Air Force."

MADE at Lagos this 8th day of May 1969.

H. A. EJUEYITCHIE,
*Secretary to the
Federal Executive Council*

EXPLANATORY NOTE

(This note does not form part of the above Order, but it is intended to explain its purpose)

This Order has the following effects :—

(a) SCHEDULE I

Full Tariff Item No.	Description of Goods	Effect of the Order
(1)	(2)	(3)
1A	Batteries	Introduces a duty of 5 per cent <i>ad valorem</i>
11	Disinfectants, fungicide and insecticide	
22A (2)	Bacon, beef, pork, sausages and other meat preparations	
22B	Medicaments	
28A	Plasticware	
39A	Tyres, rethreaded	Introduces a duty of 10 per cent <i>ad valorem</i>
5A	Carpets	
29	Radio receiving sets and television sets	
34A	Structures, constructions, including metal doors, windows and frames	
39 (2)	Motor cycle tyres	Reduces the rate of duty from 10 per cent to 5 per cent.
14 (2)	Wooden furniture	
15	Gramophone records	Provides for different rates of duty between single and long playing.

EXPLANATORY NOTE—*continued*

<i>Full Tariff Item No.</i>	<i>Description of Goods</i>	<i>Effect of the Order</i>
(1)	(2)	(3)
17	Imitation jewelry ..	Increases the rate of duty from 10 per cent to 33½ per cent <i>ad valorem</i> .
23	Nails	Increases the rate of duty from £0-0s-½d to £0-0s-1d the pound weight.
25	Paint	Increases the rate of duty from the pound weight £0-0s-1d to £0-0s-4d or 15 per cent <i>ad valorem</i> whichever is the higher.
28 1 (b) and 2 (b)	Synthetic piece goods ..	Rationalises the rates of duty between knitted and woven.
31A	Sewing machines, domestic	Introduces a duty of, each £3-0s-0d or 10 per cent whichever is the higher.

(b) SCHEDULE 2

It abolishes the exemption from duty on all goods for the Armed Forces other than arms, ammunition and specialised vehicles.