

## CUSTOMS TARIFF (AMENDMENT) DECREE 1972



### ARRANGEMENT OF SECTIONS

| <i>Section</i>  |  |
|---|--|
| 1. Replacement of the Schedules to the Customs Tariff Act 1965. | Schedule 2—Exemptions from Import Duty .. A367 |
| 2. Citation, extent and revocation.                             | Schedule 3—Export Duties .. A373               |
|   | Schedule 4—Exemptions from Export Duty .. A384 |
|   | Schedule 5—Orders Revoked A388                 |
| <b>SCHEDULES</b>  |  |
|   | <i>Page</i>                                    |
| Schedule 1—Import Duties...                                     | A2   |

### Decree No. 7

[30th March 1972]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

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

Replacement  
of the Sched-  
ules to  
Customs  
Tariff  
Act 1965.  
1965 No. 3.

2.—(1) This Decree may be cited as the Customs Tariff (Amendment) Decree 1972 and shall apply throughout the Federation.

Citation,  
extent and  
revocation.

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

**SCHEDULES****SCHEDULE 1****IMPORT DUTIES****LIST OF SECTIONS AND CHAPTER TITLES IN SCHEDULE 1 TO THE ACT***Chapters***SECTION I****Live Animals ; Animal Products**

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

**SECTION II****Vegetable Products**

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

**SECTION III****Animal and Vegetable Fats and Oils and their cleavage products  
prepared edible Fats ; Animal and Vegetable Waxes**

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

**SECTION IV****Prepared Foodstuffs ; Beverages, Spirits and Vinegar ;  
Tobacco**

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



*Chapters***SECTION V****Mineral Products**

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

**SECTION VI****Products of the Chemical and Allied Industries***Section Notes*

28. Inorganic chemicals ; organic and inorganic compounds of precious metals, of rare earth metals, of radio-active elements and of isotopes
29. Organic chemicals
30. Pharmaceutical products
31. Fertilisers
32. Tanning and dyeing extracts ; tannins and their derivatives ; dyes, colours, paints and varnishes ; putty, fillers and stoppings ; inks
33. Essential oils and resinoids ; perfumery, cosmetics and toilet preparations
34. Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing and scouring preparations, candles and similar articles, modelling pastes and dental waxes
35. Albuminoidal substances ; glues
36. Explosives ; pyrotechnic products ; matches ; pyrophoric alloys ; certain combustible preparations
37. Photographic and cinematographic goods
38. Miscellaneous chemical products

**SECTION VII****Artificial Resins and Plastic Materials, Cellulose Esters and Ethers, and articles thereof ; Rubber, Synthetic Rubber, Factice, and Articles thereof**

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

**SECTION VIII****Raw Hides and Skins, Leather, Furskins and articles thereof ; Saddlery and Harness ; Travel Goods, Handbags and similar containers ; Articles of Gut (Other than Silk-Worm Gut)**

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

*Chapters*

## SECTION IX

**Wood and Articles of Wood ; Wood Charcoal ; Cork and Articles of Cork ; Manufactures of Straw, of Esparto and of other Plaiting Materials ; Basketware and Wickerwork**

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

## SECTION X

**Paper-making Material ; Paper and Paperboard and Articles thereof**

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

## SECTION XI

**Textiles and Textile Articles***Section Notes*

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

*Chapters***SECTION XII**

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

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

**SECTION XIII**

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

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

**SECTION XIV**

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

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

**SECTION XV**

**Base Metals and Articles of Base Metal**

*Section Notes*

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

*Chapters*

## SECTION XVI

**Machinery and Mechanical Appliances ; Electrical Equipment ;  
Parts thereof***Section Notes*

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

## SECTION XVII

**Vehicles, Aircraft, and Parts thereof ; Vessels and certain  
associated Transport Equipment***Section Notes*

- 86. Railway and tramway locomotives, rolling-stock and parts thereof ; railway and tramway track fixtures and fittings ; traffic signalling equipment of all kinds (not electrically powered)
- 87. Vehicles, other than railway or tramway rolling-stock, and parts thereof
- 88. Aircraft and parts thereof ; parachutes ; catapults and similar aircraft launching gear ; ground flying trainers
- 89. Ships, boats and floating structures

## SECTION XVIII

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

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

## SECTION XIX

**Arms and Ammunition ; Parts thereof**

- 93. Arms and ammunition ; parts thereof

## SECTION XX

**Miscellaneous Manufactured Articles**

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

## SECTION XXI

**Works of Art, Collectors' Pieces and Antiques**

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

# CLASSIFICATION OF SPECIAL ITEMS NOT CLASSIFIED ACCORDING TO KIND

| Tariff<br>No. | Tariff Description | Rate of Duty    |      | Statistical Key |   |                        |
|---------------|--------------------|-----------------|------|-----------------|---|------------------------|
|               |                    | Fiscal<br>Entry | Full | Code<br>No.     | Description   | Unit<br>of<br>Quantity |
| (1)           | (2)                | (3)             | (4)  | (4)             | (6)   | (7)                    |
|               |                    |                 |      | 931-01          | Returned goods of domestic origin and goods of foreign origin returned to sender, other than temporary exports and imports  | No.                    |
|               |                    |                 |      | 931-02          | Personal effects  |                        |
|               |                    |                 |      | 931-03          | Returnable containers   |                        |
|               |                    |                 |      | 931-04          | Motor vehicles imported after temporary exportation or exported after temporary importation   |                        |
|               |                    |                 |      | 931-05          | Goods imported for/after repair or process, or exported for/after repair or process   | Hundred feet           |
|               |                    |                 |      | 931-06          | Films on lease or loan  |                        |
|               |                    |                 |      | 931-07          | Stores landed temporarily from foreign vessels and aircraft   |                        |
|               |                    |                 |      | 931-08          | Temporary imports or exports, not elsewhere specified (including travellers' samples) imports of goods temporarily exported not elsewhere specified; exports of goods temporarily imported, not elsewhere specified |                        |

## SCHEDULE I

## IMPORT DUTIES

## SECTION I

## LIVE ANIMALS ; ANIMAL PRODUCTS

## CHAPTER 1

## LIVE ANIMALS

## NOTES

1. This Chapter covers all live animals except fish, crustaceans, molluscs and microbial cultures.

2.<sup>1</sup> Any reference in this Chapter to a particular genus or species, except where the context otherwise requires, includes a reference to the young of that genus or species.

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



## CHAPTER 2

## MEAT AND EDIBLE MEAT OFFALS

## NOTE

This Chapter does NOT cover :

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

| Tariff No. | Tariff Description  | Rate of Duty        |      | Statistical Key  |                        |                  |
|------------|---|---------------------|------|------------------|------------------------|------------------|
|            |   | Fiscal Entry        | Full | Code No.         | Description            | Unit of Quantity |
| (1)        | (2)   | (3)                 | (4)  | (5)              | (6)                    | (7)              |
| 02.01      | Meat and edible offals of the animals falling within heading No. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen                         | 50%                 | Free | 011.00           |                        | Cwt.             |
| 02.02      | Dead poultry (that is to say, fowls, ducks, geese, turkeys and guinea fowls) and edible offals thereof (except liver), fresh, chilled or frozen | 50%                 | Free | 011.00           |                        | Cwt.             |
| 02.03      | Poultry liver, fresh, chilled, frozen salted or in brine  | 50%                 | Free | 011.00           |                        | Cwt.             |
| 02.04      | Other meat and edible meat offals, fresh chilled or frozen  | 50%                 | Free | 011.00           |                        | Cwt.             |
| 02.05      | Unrendered pig fat free of lean meat and unrendered poultry fat, fresh, chilled, frozen, salted, in brine, dried or smoked :                    |                     |      | 411.00           |                        | Cwt.             |
|            | A. Edible   | the lb.<br>60-12-6d | Free |                  |                        |                  |
|            | B. Other  | 33½%                | Free |                  |                        |                  |
| 02.06      | Meat and edible meat offals (except poultry liver) salted, in brine, dried or smoked  | 50%                 | Free | 012.10<br>012.90 | Bacon and ham<br>Other | Cwt.<br>Cwt.     |

## CHAPTER 3

## FISH, CRUSTACEANS AND MOLLUSCS

## NOTE

This Chapter does NOT cover:

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

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key  |                    |                         |
|-------------------|---|---------------------|-------------|------------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)  | Description<br>(6) | Unit of Quantity<br>(7) |
| 03.01             | Fish, fresh (live or dead), chilled or frozen:  |                     |             | 031.10           |                    | Cwt.                    |
|                   | A. Caught and landed by canoes  | Free                | Free        |                  |                    |                         |
|                   | B. Caught and landed by Nigerian-owned vessels registered in Nigeria and flying the Nigerian flag   | 15%*                | Free        |                  |                    |                         |
|                   | C. Caught and landed by foreign vessels chartered by Nigerians  | 15%*                | Free        |                  |                    |                         |
|                   | D. Other  | 25%*                | Free        |                  |                    |                         |
| 03.02             | Fish, salted, in brine, dried or smoked:  |                     |             |                  |                    |                         |
|                   | A. Stockfish  | the lb.<br>50-0s-2d | Free        | 031.21           |                    | Cwt.                    |
|                   | B. Other  | 50%<br>50%          | Free        | 031.29<br>031.30 |                    | Cwt.<br>Cwt.            |
| 03.03             | Crustaceans and molluscs, whether in shell or not, fresh (live or dead), chilled, frozen, salted, in brine or dried; crustaceans, in shell, simply boiled in water: |                     |             |                  |                    |                         |
|                   | A. Fresh, chilled or frozen:<br>(1) Caught and landed by canoes   | Free                | Free        |                  |                    |                         |



| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
|            | (2) Caught and landed by Nigerian-owned vessels registered in Nigeria and flying the Nigerian flag | 15%*         | Free |                 |             |                  |
|            | (3) Caught and landed by foreign vessels chartered by Nigerians                                    | 15%*         | Free |                 |             |                  |
|            | (4) Other  | 25%*         | Free |                 |             |                  |
|            | B. Other   | 25%*         | Free |                 |             |                  |
|            | *Duty payable on sale  |              |      |                 |             |                  |

CHAPTER 4  
DAIRY PRODUCE ; BIRDS' EGGS ; NATURAL HONEY  
NOTES

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

| Tariff No. | Tariff Description                                     | Rate of Duty |      | Statistical Key            |  |                  |
|------------|--|--------------|------|----------------------------|--|------------------|
|            |  | Fiscal Entry | Full | Code No.                   | Description  | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)                        | (6)  | (7)              |
| 04.01      | Milk and cream, fresh, not concentrated or sweetened   | 40%          | Free | 022.30                     |  | Cwt.             |
| 04.02      | Milk and cream, preserved, concentrated or sweetened : | 10%          | Free | 022.20<br>022.11<br>022.12 | Dried in solid form such as blocks or powder<br>Liquid or semi-solid, sweetened<br>Liquid or semi-solid, unsweetened | Cwt.             |

| Tariff No. | Tariff Description  | Rate of Duty        |      | Statistical Key |             |                  |
|------------|---|---------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry        | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                 | (4)  | (5)             | (6)         | (7)              |
| 04.03      | Butter  | the lb.<br>£0-2s-0d | Free | 023.00          |             | Cwt.             |
| 04.04      | Cheese and curd   | the lb.<br>£0-1s-6d | Free | 024.00          |             | Cwt.             |
| 04.05      | Birds' eggs and egg yolks, fresh, dried or otherwise preserved, sweetened or not    |                     |      | 025.00          |             |                  |
|            | A. Eggs for hatching imported by a user approved in that behalf by the Commissioner | Free                | Free |                 |             |                  |
|            | B. Other  | 66½%                | Free |                 |             |                  |
| 04.06      | Natural honey   | 66½%                | Free | 061.80          |             | Cwt.             |

## CHAPTER 5

## PRODUCTS OF ANIMAL ORIGIN, NOT ELSEWHERE SPECIFIED OR INCLUDED

## NOTES

1. This Chapter does NOT cover:

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

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

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

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

| Tariff<br>No. | Tariff Description  | Rate of Duty       |      | Statistical Key |             |                        |
|---------------|---|--------------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry    | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)                | (4)  | (5)             | (6)         | (7)                    |
| 05.01         | Human hair, unworked whether or not washed or scoured; waste of human hair  | 33 $\frac{1}{3}$ % | Free | 291.00          |             | Cwt.                   |
| 05.02         | Pigs', hogs', and boars', bristles or hair; badger hair and other brush making hair; waste of such bristles of hair   | 33 $\frac{1}{3}$ % | Free | 262.00          |             | Cwt.                   |
| 05.03         | Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material   | 33 $\frac{1}{3}$ % | Free | 262.00          |             | Cwt.                   |
| 05.04         | Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof:   |                    |      | 291.00          |             | Ton                    |
|               | A. Edible   | 75%                | Free |                 |             |                        |
|               | B. Other  | 33 $\frac{1}{3}$ % | Free |                 |             |                        |
| 05.05         | Fish waste  | 33 $\frac{1}{3}$ % | Free | 291.00          |             | Ton                    |
| 05.06         | Sinews and tendons; parings and similar waste, of raw hides or skins  | 33 $\frac{1}{3}$ % | Free | 291.00          |             | Ton                    |
| 05.07         | Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers | 33 $\frac{1}{3}$ % | Free | 291.00          |             | Ton                    |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|--|-----------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 05.08         | Bones and horn-cores, unworked, defatted, simply prepared but not cut to shape, treated with acid or degelatinised ; powder and waste of these products  | 33½%            | Free | 291.00          |             | Ton                    |
| 05.09         | Horns, antlers, hooves, nails, claws and beaks of animals, unworked but simply prepared but not cut to shape, and waste and powder of these products ; whalebone and the like unworked or simply prepared but not cut to shape, and hair and waste of these products | 33½%            | Free | 291.00          |             | Ton                    |
| 05.10         | Ivory, unworked or simply prepared but not cut to shape ; powder and waste of ivory  | 33½%            | Free | 291.00          |             | Ton                    |
| 05.11         | Tortoise-Shell (shells and scales), unworked or simply prepared but not cut to shape ; claws and waste of tortoise shells  | 33½%            | Free | 291.00          |             | Ton                    |
| 05.12         | Coral and similar substances, unworked or simply prepared but not otherwise worked ; shells, unworked or simply prepared but not cut to shape ; powder and waste of shells   | 33½%            | Free | 291.00          |             | Cwt.                   |
| 05.13         | Natural sponges  | 33½%            | Free | 291.00          |             | Ton                    |

Section 1  
05.14

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)   | Rate of Duty               |                 | Code<br>No.<br><br>(5) | Statistical Key        |                               |
|--------------------------|---|----------------------------|-----------------|------------------------|------------------------|-------------------------------|
|                          |   | Fiscal<br>Entry<br><br>(3) | Full<br><br>(4) |                        | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 05.14                    | Ambergris, castoreum, civet and musk ; cantharides ; bile, whether or not dried ; animal products, fresh, chilled or frozen, or otherwise provisionally preserved, of a kind used in the preparation of pharmaceutical products | 33½%                       | Free            | 291.00                 |                        | Ton                           |
| 05.15                    | Animal products not elsewhere specified or included ; dead animals of Chapter 1 or Chapter 3, unfit for human consumption   | 33½%                       | Free            | 291.00                 |                        | Ton                           |

SECTION II  
VEGETABLE PRODUCTS

## CHAPTER 6

LIVE TREES AND OTHER PLANTS ; BULBS, ROOTS AND  
THE LIKE ; CUT FLOWERS AND ORNAMENTAL FOLIAGE

## NOTES

1. This Chapter covers only live trees and goods (including seedling vegetables) of a kind commonly supplied by nursery gardeners or florists for planting or for ornamental use ; nevertheless it does NOT include potatoes, onions, shallots or garlic (Chapter 7).

2. Any reference in heading No. 06.03 or 06.04 to goods of any kind shall be construed as including a reference to bouquets, floral baskets, wreaths and similar articles made wholly or partly of goods of that kind, account not being taken of accessories of other materials.

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|--|-----------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 06.01         | Bulbs, tubers, tuberous roots, corns, crowns and rhizomes, dormant, in growth or in flower   | Free            | Free | 292.00          |             |                        |
| 06.02         | Other live plants, including trees, shrubs, bushes, roots, cuttings and slips  | Free            | Free | 292.00          |             |                        |
| 06.03         | Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared  | 66½%            | Free | 292.00          |             |                        |
| 06.04         | Foliage, branches and other parts (other than flowers or buds) of trees, shrubs, bushes and other plants, and mosses, lichens and grasses, being goods of a kind suitable for bouquets or ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared | 66½%            | Free | 292.00          |             |                        |



CHAPTER 7  
**EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS**  
NOTE

In heading No. 07.01 the word 'Vegetables' is to be taken to include edible mushrooms, truffles, olives, capers, tomatoes, potatoes, salad beetroot, cucumbers, gherkins, marrows, pumpkins, aubergines, capsicum grossum (sweet capsicum), fennel, parsely, chervil, tarragon, cress, sweet marjoram, horseradish and garlic. In heading Nos. 07.02, 07.03 and 07.04 the word "vegetables" is to be taken to apply to all products which in their fresh state are classified in heading No. 07.01. Dried leguminous vegetables, shelled, however, are to be classified in heading No. 07.05, ground capsicum grossum (sweet capsicum) in heading No. 09.04, flours of the dried leguminous vegetables of heading No. 07.05 in heading No. 11.03 and flour, meal and flakes of potato in heading No. 11.05.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 07.01      | Vegetables, fresh or chilled :  |              |      |                 |             |                  |
|            | A. Potatoes   | 71%          | 4%   | 054.10          |             | Cwt.             |
|            | B. Other  | 50%          | Free | 054.40          | Tomatoes    | Cwt.             |
| 07.02      | Vegetables (whether or not cooked), preserved by freezing :   |              |      | 054.50          | Other       | Cwt.             |
|            | A. Potatoes   | 71%          | 4%   | 054.63          |             | Cwt.             |
|            | B. Other  | 50%          | Free | 054.69          |             | Cwt.             |
| 07.03      | Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption                            | 50%          | Free | 054.69          |             | Cwt.             |
| 07.04      | Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared   | 50%          | Free | 055.59          |             | Cwt.             |
| 07.05      | Dried leguminous vegetables, shelled, whether or not skinned or split (for example, peas, beans and lentils)  | 50%          | Free | 054.20          |             | Cwt.             |
| 07.06      | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and other similar roots and tubers with high starch or inulin content, fresh or dried, whole or sliced ; sago pith | 50%          | Free | 054.88          |             | Cwt.             |

## CHAPTER 8

## EDIBLE FRUITS AND NUTS : PEEL OF MELONS OR CITRUS FRUITS

## NOTES

1. This Chapter does NOT include inedible nuts or fruits.
2. The word 'fresh' is to be taken to extend to goods which have been chilled.

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key  |                      |                        |
|---------------|---|-----------------|------|------------------|----------------------|------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.      | Description          | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)             | (4)  | (5)              | (6)                  | (7)                    |
| 08.01         | Dates, bananas, coconuts, brazil nuts,<br>cashew nuts, pine-apples, avocados,<br>mangoes, guavas and mangosteens,<br>fresh or dried, shelled or not : |                 |      |                  |                      |                        |
|               | A. Nuts ; fruit, canned or bottled  | 75%             | Free | 051.70<br>051.90 | Nuts<br>Fruit, fresh | Cwt.                   |
|               | B. Other  | 50%             | Free | 052.00           | Fruit, dried         | Cwt.                   |
| 08.02         | Citrus fruit, fresh or dried :  |                 |      |                  |                      |                        |
|               | A. Canned or bottled  | 75%             | Free | 051.90           | Fresh                | Cwt.                   |
|               | B. Other  | 50%             | Free | 052.00           | Dried                | Cwt.                   |
| 08.03         | Figs, fresh or dried :  |                 |      |                  |                      |                        |
|               | A. Canned or bottled  | 75%             | Free | 051.90           | Fresh                | Cwt.                   |
|               | B. Other  | 50%             | Free | 052.00           | Dried                | Cwt.                   |
| 08.04         | Grapes, fresh or dried :  |                 |      |                  |                      |                        |
|               | A. Canned or bottled  | 75%             | Free | 051.90           | Fresh                | Cwt.                   |
|               | B. Other  | 50%             | Free | 052.00           | Dried                | Cwt.                   |



| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 08.05             | Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not :  |                     |             | 051.70          |                    | Cwt.                    |
|                   | A. Kola nuts  | 66½%                | Free        |                 |                    |                         |
|                   | B. Other  | 75%                 | Free        |                 |                    |                         |
| 08.06             | Apples, pears and quinces, fresh  | 50%                 | Free        | 051.90          |                    | Cwt.                    |
| 08.07             | Stone fruit, fresh  | 50%                 | Free        | 051.90          |                    | Cwt.                    |
| 08.08             | Berries, fresh  | 50%                 | Free        | 051.90          |                    | Cwt.                    |
| 08.09             | Other fruit, fresh  | 50%                 | Free        | 051.90          |                    | Cwt.                    |
| 08.10             | Fruit (whether or not cooked), preserved by freezing, not containing added sugar  | 75%                 | Free        | 053.60          |                    | Cwt.                    |
| 08.11             | Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water, or in other preservative solutions), but unsuitable in that state for immediate consumption | 75%                 | Free        | 053.60          |                    |                         |
| 08.12             | Fruit, dried, other than that falling within heading No. 08.01, 08.02, 08.03, 08.04 or 08.05  | 75%                 | Free        | 052.00          |                    |                         |
| 08.13             | Peel of melons and citrus fruit, fresh, frozen, dried, or provisionally preserved in brine, in sulphur water or in other preservative solutions   | 75%                 | Free        | 053.60          |                    |                         |

CHAPTER 9  
COFFEE, TEA, MATE AND SPICES  
NOTES

1. Mixtures of the products of headings Nos. 09.04 to 09.10 are to be classified as follows :—

- (a) Mixtures of two or more of the products falling within the same heading are to be classified in that heading ;  
(b) Mixtures of two or more of the products falling within different headings are to be classified under heading No. 09.10.

The addition of other substances to the products of headings Nos. 09.04 to 09.10 (or to the mixtures referred to in paragraphs (a) or (b) above) shall not affect their classification provided that the resulting mixtures retain the essential character of the goods falling in those headings. Otherwise such mixtures are not classified in this Chapter ; those constituting mixed condiments or mixed seasonings are classified in heading No. 21.04.

2. This Chapter does NOT cover :

- (a) Capsicum grossum (sweet capsicum), unground (Chapter 7) ; or  
(b) Pepper of the variety Cubeba officinalis Miquel or Piper Cubeba (heading No. 12.07).

| Tariff No. | Tariff Description  | Rate of Duty |      | Code No.         | Statistical Key        |                  |
|------------|---|--------------|------|------------------|------------------------|------------------|
|            |   | Fiscal Entry | Full |                  | Description            | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)              | (6)                    | (7)              |
| 09.01      | Coffee, whether or not roasted or freed of caffeine ; coffee husks and skins ; coffee substitutes containing coffee in any proportion | 75%          | Free | 071.10           |                        | Cwt.             |
| 09.02      | Tea   | 66½%         | Free | 074.11<br>074.12 | Black tea<br>Green tea | Cwt.             |
| 09.03      | Mate  | 66½%         | Free | 074.20           |                        | Cwt.             |
| 09.04      | Pepper of the genus "Piper" ; pimento of the genus "Capsicum" or the genus "Pimenta"  | 40%          | Free | 075.00           |                        | Lb.              |
| 09.05      | Vanilla   | 40%          | Free | 075.00           |                        | Lb.              |
| 09.06      | Cinnamon and cinnamon-tree flowers  | 40%          | Free | 075.00           |                        | Lb.              |

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 09.07      | Cloves (whole fruit, cloves and stems)                                | 40%          | Free | 075.00          |             | Lb.              |
| 09.08      | Nutmeg, mace and cardamoms  | 40%          | Free | 075.00          |             | Lb.              |
| 09.09      | Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper | 40%          | Free | 075.00          |             | Lb.              |
| 09.10      | Thyme, saffron and bay leaves ; other spices                          | 40%          | Free | 075.00          |             | Lb.              |

## CHAPTER 10

## CEREALS

## NOTE

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

| Tariff No. | Tariff Description                     | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)                                    | (3)          | (4)  | (5)             | (6)         | (7)              |
| 10.01      | Wheat and meslin (mixed wheat and rye) | Free         | Free | 041.00          |             | Cwt.             |
| 10.02      | Rye                                    | 40%          | Free | 045.00          |             | Cwt.             |
| 10.03      | Barley                                 | 40%          | Free | 043.00          |             | Cwt.             |

| Tariff<br>No. | Tariff Description  | Rate of Duty       |      | Statistical Key |             |                        |
|---------------|---|--------------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry    | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)                | (4)  | (5)             | (6)         | (7)                    |
| 10.04         | Oats  | 40%                | Free | 045.00          |             | Cwt.                   |
| 10.05         | Maize   | 40%                | Free | 044.00          |             | Cwt.                   |
| 10.06         | Rice  | 66 $\frac{1}{2}$ % | Free | 042.00          |             | Cwt.                   |
| 10.07         | Buckwheat, millet, canary seed and<br>grain sorghum ; other cereals : |                    |      | 045.00          |             | Cwt.                   |
|               | A. Put up as pet food   | 50%                | Free |                 |             |                        |
|               | B. Other  | 40%                | Free |                 |             |                        |

## CHAPTER 11

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

## NOTE

This Chapter does NOT cover :

- (a) Roasted malt put up as coffee substitutes (heading No. 09.01 or 21.01) ;
- (b) Flours modified (for example, by heat-treatment) for infants' food or for dietetic purposes (heading No. 19.02). Flours which have been heat-treated merely to improve their baking qualities are, however, to be classified in the present Chapter ;
- (c) Corn flakes and other products falling within heading No. 19.05 ;
- (d) Pharmaceutical products (Chapter 30) ; or
- (e) Starches having the character of perfumery, cosmetics or toilet preparations falling within heading No. 33.06.

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty  |  | Statistical Key  |                    |  |
|-------------------|--|---|--|--|--------------------|--|
|                   |  | Fiscal Entry<br>(3)   | Full<br>(4)                                      | Code No.<br>(5)  | Description<br>(6) | Unit of Quantity<br>(7)                                  |
| 11.01             | Cereal flours :<br>A. of wheat or of meslin :<br><br>(1) Imported by the Federal Government<br><br>(2) Other<br><br>B. Other   | <br><br>the ton<br>£7-10s-0d<br>or 15%<br>the ton<br>£11-4s-0d<br>or 33½%                           | <br><br>Free<br><br>Free                         | <br><br><br><br>046.00<br><br><br>047.00                       |                    | <br><br>Cwt.<br><br><br><br>Cwt.                         |
| 11.02             | Cereal groats and cereal meal ; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice ; germ of cereals, whole, rolled, flaked or ground :<br><br>A. Groats and meal :<br>(1) Of wheat or of meslin :<br>(a) Imported by the Federal Government<br><br>(b) Other<br><br>(2) Other<br><br>B. Other | <br><br>the ton<br>£7-10s-0d<br>or 15%<br><br>the ton<br>£11-4s-0d<br>or 33½%<br><br>40%<br><br>40% | <br><br>Free<br><br>Free<br><br>Free<br><br>Free | <br><br><br><br>046.00<br><br><br><br><br>047.00<br><br>048.90 |                    | <br><br><br><br>Cwt.<br><br><br><br><br>Cwt.<br><br>Cwt. |

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 11.03      | Flours of the leguminous vegetables falling within heading No. 07.05   | 75%          | Free | 055.59          |             | Cwt.             |
| 11.04      | Flours of the fruits falling within any heading in Chapter 8   | 75%          | Free | 055.59          |             | Cwt.             |
| 11.05      | Flour, meal and flakes of potato   | 75%          | Free | 055.59          |             | Cwt.             |
| 11.06      | Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No. 07.06 | 75%          | Free | 055.59          |             | Cwt.             |
| 11.07      | Malt, roasted or not   | 33½%         | Free | 048.20          |             | Cwt.             |
| 11.08      | Starches ; inulin  |              |      | 599.50          |             |                  |
|            | A. Washing starches  | 33½%         | Free |                 |             |                  |
|            | B. Other   | 40%          | Free |                 |             |                  |
| 11.09      | Gluten and gluten flour, roasted or not  | 40%          | Free | 599.50          |             |                  |

## CHAPTER 12

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

## NOTES

1. Heading No. 12.01 is to be taken to apply, *inter alia*, to ground-nuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken NOT to apply to coconuts (heading 08.01) or olives (Chapter 7 or Chapter 20).

2. (i) Subject to paragraph (ii) below, heading No. 12.03 is to be taken to apply, *inter alia*, to beet seed, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines ;

(ii) Heading No. 12.03 is to be taken NOT to apply to goods falling within heading No. 07.05 (dried leguminous vegetables), within any heading in Chapter 9, (which relates *inter alia* to spices), within any heading in Chapter 10 (which relates to cereals), within heading No. 12.01 or within heading No. 12.07.

3. Heading No. 12.07 is to be taken to apply, *inter alia*, to the following plants or parts thereof: basil, borage, hyssop, all species of mint, rosemary, rue, sage and wormwood. Heading No. 12.07 is, however, to be taken NOT to apply to:—

- (a) Oil seeds and oleaginous fruit (heading No. 12.01);
- (b) Medicaments falling within Chapter 30;
- (c) Perfumery or toilet preparations falling within Chapter 33; or
- (d) Disinfectants, insecticides, fungicides, weed-killers or similar products falling within heading No. 38.11.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 12.01      | Oil seeds and oleaginous fruit, whole or broken   | 40%          | Free | 221.00          |             | Ton              |
| 12.02      | Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour)   | 40%          | Free | 221.00          |             | Ton              |
| 12.03      | Seeds, fruit and spores, of a kind used for sowing  | Free         | Free | 292.00          |             |                  |
| 12.04      | Sugar beet, whole or sliced, fresh, dried or powdered; sugar-cane   | 40%          | Free | 054.88          |             | Cwt.             |
| 12.05      | Chicory roots, fresh or dried, whole or cut, unroasted  | 40%          | Free | 054.88          |             | Cwt.             |
| 12.06      | Hop cones and lupulin   | 33½%         | Free | 054.84          |             | Cwt.             |
| 12.07      | Plants and parts (including seeds and fruit) of trees, bushes, shrubs or other plants, being goods of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes, fresh or dried, whole, cut, crushed, ground or powdered | 33½%         | Free | 292.00          |             |                  |



| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 12.08      | Locust beans, fresh or dried, whether or not kibbled or ground, but not further prepared ; fruit kernels and other vegetable products of a kind used primarily for human food, not falling within any other heading | 40%          | Free | 054.89          |             | Cwt.             |
| 12.09      | Cereal straw and husks, unprepared, or chopped but not otherwise prepared   | 40%          | Free | 081.00          |             | Cwt.             |
| 12.10      | Mangolds, swedes fodder roots ; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products   | 40%          | Free | 081.00          |             | Cwt.             |

## CHAPTER 13

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

## NOTES

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

- (a) Liquorice extract containing more than ten per cent by weight of sugar or when put up as confectionery (heading No. 17.04) ;
- (b) Malt extract (heading No. 19.01) ;
- (c) Extracts of coffee, tea or mate (heading No. 21.02) ;
- (d) Alcoholic saps and extracts constituting beverages, and compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages (Chapter 22) ;
- (e) Camphor (heading No. 29.13) or glycyrrhizin (heading 29.41) ;
- (f) Medicaments falling within heading 30.03 ;
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04) ;
- (h) Essential oils and resinoids (heading No. 33.01) or aqueous distillates and aqueous solutions of essential oils (heading No. 33.05) ; or
- (i) Rubber, balata, gutta-percha or similar natural gums (heading No. 40.01).



| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 13.01      | Raw vegetable materials of a kind used primarily in dyeing or in tanning  | 33½%         | Free | 292.00          |             |                  |
| 13.02      | Shellac, seed lac, stick lac and other lacs ; natural gums, resins, gum-resins and balsams  | 33½%         | Free | 292.00          |             |                  |
| 13.03      | Vegetable saps and extracts ; pectic substances, pectinates and pectates ; agaragar and other mucilages and thickeners, derived from vegetable products | 33½%         | Free | 292.00          |             |                  |

## CHAPTER 14

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

## NOTES

1. This Chapter does not cover vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable only for use in the manufacture of textiles (Section XI).

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

3. Heading No. 14.02 is to be taken not to apply to wood wool (heading No. 44.12).

4. Heading No. 14.03 is to be taken not to apply to prepared knots or tufts for broom or brush making (heading No. 96.03).

| Tariff<br>No. | Tariff Description   | Rate of Duty       |      | Statistical Key |             |                        |
|---------------|--|--------------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry    | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)                | (4)  | (5)             | (6)         | (7)                    |
| 14.01         | Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattans, bamboo, raffia and lime bark)                    | 33 $\frac{1}{3}$ % | Free | 292.00          |             |                        |
| 14.02         | Vegetable materials whether or not put on a layer or between two layers of other material, of a kind used primarily as stuffing or as padding (for example, kapok, vegetable hair and eel-grass) | 33 $\frac{1}{3}$ % | Free | 292.00          |             |                        |
| 14.03         | Vegetable materials of a kind used primarily in brushes or in brooms (for example, sorgho, piassava, couch-grass and istle), whether or not in bundles or in hanks                               | 33 $\frac{1}{3}$ % | Free | 292.00          |             |                        |
| 14.04         | Hard seeds, pipes, hulls and nuts, of a kind used for carving (for example, corozo and dom)  | 33 $\frac{1}{3}$ % | Free | 292.00          |             |                        |
| 14.05         | Vegetable products not elsewhere specified or included   | 33 $\frac{1}{3}$ % | Free | 292.00          |             |                        |

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

**CHAPTER 15**

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

**NOTES**

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

| Tariff No. | Tariff Description   | Rate of Duty       |      | Statistical Key |   |                  |
|------------|--|--------------------|------|-----------------|---|------------------|
|            |  | Fiscal Entry       | Full | Code No.        | Description   | Unit of Quantity |
| (1)        | (2)  | (3)                | (4)  | (5)             | (6)   | (7)              |
| 15.01      | Lard and other rendered pig fat ; rendered poultry fat :<br>A. Edible  | the lb<br>£0-1s-6d | Free | 091.30          | Lard and other rendered pig fat, rendered poultry fat | Cwt.             |
|            | B. Other   | 33½%               | Free |                 |   |                  |
| 15.02      | Unrendered fats of bovine cattle, sheep or goats ; tallow (including "premier jus") produced from those fats:<br>A. Edible | the lb<br>£0-1s-6d | Free | 411.00          | Lard and other rendered pig fat, rendered poultry fat | Cwt.             |
|            | B. Other   | 33½%               | Free |                 |   |                  |

| Tariff No. | Tariff Description   | Rate of Duty                                    |      | Statistical Key |   |                  |
|------------|--|---|------|-----------------|---|------------------|
|            |  | Fiscal Entry                                    | Full | Code No.        | Description   | Unit of Quantity |
| (1)        | (2)  | (3)   | (4)  | (5)             | (6)   | (7)              |
| 15.03      | Lard stearin, oleo stearin and tallow stearin ; lard oil, oleo-oil and tallow oil, not emulsified or mixed or prepared in any way: |   |      | 411.00          | Lard and other rendered pig fat, rendered poultry fat | Cwt.             |
|            | A. Oils:   |   |      |                 |   |                  |
|            | (1) Edible   | 66 $\frac{2}{3}$ %                              | Free |                 |   |                  |
|            | (2) Other  | the gallon<br>£0-1s-6d<br>or 33 $\frac{1}{3}$ % | Free |                 |   |                  |
|            | B. Other:  |   |      |                 |   |                  |
|            | (1) Edible   | the lb.<br>£0-1s-6d                             | Free |                 |   |                  |
|            | (2) Other  | 33 $\frac{1}{3}$ %                              | Free |                 |   |                  |
| 15.04      | Fats and oils, of fish and marine mammals, whether or not refined:   |   |      | 411.00          | Lard and other rendered pig fat, rendered poultry fat | Cwt.             |
|            | A. Oils:   |   |      |                 |   |                  |
|            | (1) Edible   | 66 $\frac{2}{3}$ %                              | Free |                 |   |                  |
|            | (2) Other  | the gallon<br>£0-1s-6d<br>or 33 $\frac{1}{3}$ % | Free |                 |   |                  |
|            | B. Other:  |   |      |                 |   |                  |
|            | (1) Edible   | the lb.<br>£0-1s-6d                             | Free |                 |   |                  |
|            | (2) Other  | 33 $\frac{1}{3}$ %                              | Free |                 |   |                  |
| 15.05      | Wool grease and fatty substances derived therefrom (including lanolin)   | 33 $\frac{1}{3}$ %                              | Free | 411.00          | Lard and other rendered pig fat, rendered poultry fat | Cwt.             |

| Tariff No. | Tariff Description   | Rate of Duty                                 |              | Statistical Key            |   |                  |
|------------|--|--|--------------|----------------------------|---|------------------|
|            |  | Fiscal Entry                                 | Full         | Code No.                   | Description   | Unit of Quantity |
| (1)        | (2)  | (3)  | (4)          | (5)                        | (6)   | (7)              |
| 15.06      | Other animal oils and fats (including neat's foot oil and fats from bones or waste):<br>A. Oils:<br>(1) Edible<br>(2) Other<br>B. Other:<br>(1) Edible<br>(2) Other          | 66½%<br>the<br>gallon<br>£0-1s-6d<br>or 33½% | Free<br>Free | 411.00                     | Lard and other rendered pig fat,<br>rendered poultry fat  | Cwt.             |
| 15.07      | Fixed vegetable oils, fluid or solid, crude, refined or purified:<br>A. Edible<br>B. Other   | 66½%<br>the<br>gallon<br>£0-1s-6d<br>or 33½% | Free<br>Free | 421.40<br>421.90<br>422.00 | Groundnut (pea-nut) oil<br>Soya bean, cotton seed, olive, sun-<br>flower seed, rape, colza and mus-<br>tard oils.<br>Other vegetable oils |                  |
| 15.08      | Animal and vegetable oils, boiled, oxidised, dehydrated, sulphurised blown or polymerised by heat in vacuum or in inert gas, or otherwise modified:<br>A. Edible<br>B. Other | 66½%<br>the<br>gallon<br>£0-1s-6d<br>or 33½% | Free<br>Free | 431.00                     | Margarine, imitation lard and other prepared edible fats.   | Cwt.             |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                         |             | Statistical Key  |                         |                         |
|-------------------|---|--------------------------------------|-------------|------------------|-------------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)                  | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)      | Unit of Quantity<br>(7) |
| 15.09             | Degras  | 33½%                                 | Free        | 411.00           | Other                   | Cwt.                    |
| 15.10             | Fatty acids ; acid oils from refining ;<br>fatty alcohols:  |                                      |             |                  |                         |                         |
|                   | A. Oils   | the<br>gallon<br>£0-1s-6d<br>or 33½% | Free        | 431.00           |                         |                         |
|                   | B. Other  | 33½%                                 | Free        | 512.25<br>431.00 | Fatty alcohols<br>Other |                         |
| 15.11             | Glycerol and glycerol lyes  | 33½%                                 | Free        | 512.26           |                         |                         |
| 15.12             | Animal or vegetable oils* and fats,<br>wholly or partly hydrogenated or<br>solidified or hardened by any other<br>process, whether or not refined, but<br>not further prepared: |                                      |             | 431.00           |                         |                         |
|                   | A. Oils:  |                                      |             |                  |                         |                         |
|                   | (1) Edible  | 66½%                                 | Free        |                  |                         |                         |
|                   | (2) Other   | the<br>gallon<br>£0-1s-6d<br>or 33½% | Free        |                  |                         |                         |
|                   | B. Other :  |                                      |             |                  |                         |                         |
|                   | (1) Edible  | the lb.<br>£0-1s-6d<br>33½%          |             | 091.40           |                         |                         |
|                   | (2) Other   |                                      |             |                  |                         |                         |
| 15.13             | Margarine, imitation lard and other<br>prepared edible fats   | the lb.<br>£0-1s-6d                  |             |                  |                         |                         |
| 15.14             | Spermaceti, crude, pressed or refined,<br>whether or not coloured   | 33½%                                 | Free        | 431.00           |                         | Cwt.                    |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|--|-----------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 15.15         | Beeswax and other insect waxes, whether or not coloured                                | 33½%            | Free | 431.00          |             | Cwt.                   |
| 15.16         | Vegetable waxes, whether or not coloured   | 33½%            | Free | 431.00          |             | Cwt.                   |
| 15.17         | Residues resulting from the treatment of fatty substances or animal or vegetable waxes | 33½%            | Free | 422.00          |             | Cwt.                   |



**SECTION IV**  
**PREPARED FOODSTUFFS : BEVERAGES, SPIRITS AND VINEGAR : TOBACCO**  
**CHAPTER 16**  
**PREPARATIONS OF MEAT, OF FISH, OF CRUSTACEANS OR MOLLUSCS**  
**NOTE**

This Chapter does not cover meat, fish, crustaceans or molluscs falling within any heading in Chapter 2 or 3.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key  |                      |                  |
|------------|---|--------------|------|------------------|----------------------|------------------|
|            |   | Fiscal Entry | Full | Code No.         | Description          | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)              | (6)                  | (7)              |
| 16.01      | Sausages and the like, of meat, meat offal or animal blood          |              |      | 013.09           |                      | Cwt.             |
|            | A. Baby foods accepted as such by the Board                         | 40%          | Free | 013.09           |                      | Cwt.             |
|            | B. Other  | 50%          | Free |                  |                      | Cwt.             |
| 16.02      | Other prepared or preserved meat or meat offal                      |              |      | 013.01<br>013.09 | Corned beef<br>Other | Cwt.<br>Cwt.     |
|            | A. Baby foods accepted as such by the Board                         | 40%          | Free | 013.01           |                      | Cwt.             |
|            | B. Other  | 50%          | Free |                  |                      | Cwt.             |
| 16.03      | Meat extracts and meat juices                                       |              |      | 013.09           |                      |                  |
|            | A. Baby foods accepted as such by the Board                         | 40%          | Free | 013.09           |                      | Cwt.             |
|            | B. Other  | 50%          | Free |                  |                      | Cwt.             |
| 16.04      | Prepared or preserved fish, including caviar and caviar substitutes | 75%          | Free | 032.03<br>032.09 | Sardines<br>Other    | Cwt.             |
| 16.05      | Crustaceans and molluscs, prepared or preserved                     | 75%          | Free | 032.09           |                      | Cwt.             |



CHAPTER 17  
SUGARS AND SUGAR CONFECTIONERY  
NOTES

1. This Chapter does NOT cover :

- (a) Sugar confectionery containing cocoa (heading No. 18.06) ;  
(b) Chemically pure sugars other than sucrose, glucose and lactose (heading No. 29.43) ; or  
(c) Pharmaceutical products (Chapter 30),

2. Chemically pure sucrose, whatever its origin, is to be classified in heading No. 17.01.

| Tariff No. | Tariff Description   | Rate of Duty                  |      | Statistical Key  |                |                  |
|------------|--|-------------------------------|------|------------------|----------------|------------------|
|            |  | Fiscal Entry                  | Full | Code No.         | Description    | Unit of Quantity |
| (1)        | (2)  | (3)                           | (4)  | (5)              | (6)            | (7)              |
| 17.01      | Beet sugar and cane sugar, solid :   |                               |      | 061.20<br>061.80 | Refined<br>Raw | Cwt.<br>Cwt.     |
|            | A. Raw, imported by a manufacturer with local sugar cane plantation approved by the Commissioner   | the lb.<br>£0-0s-2d           | Free |                  |                |                  |
|            | B. Other   | the lb.<br>£0-0s-4d           | Free |                  |                |                  |
| 17.02      | Other sugars ; sugar syrups ; artificial honey (whether or not mixed with natural honey) ; caramel |                               |      | 061.90           |                | Cwt.             |
|            | A. Artificial honey (whether or not mixed with natural honey)                                      | 66½%                          | Free |                  |                |                  |
|            | B. Other   | 40%                           | Free |                  |                |                  |
| 17.03      | Molasses, whether or not decolourised  | 40%                           | Free | 061.90           |                | Cwt.             |
| 17.04      | Sugar confectionery, not containing cocoa  | the lb.<br>£0-1s-6d<br>or 75% | Free | 062.00           |                | Lb.              |

Section IV  
17.05

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                           |                          | Statistical Key |                    |                         |
|-------------------|---|--|--------------------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)                    | Full<br>(4)              | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 17.05             | Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion :<br><br>A. Beet and cane sugar, flavoured or coloured<br><br>B. Other | <br><br>the lb.<br>£0-0s-4d<br><br>40% | <br><br>Free<br><br>Free | 062.00          |                    | Lb.                     |

Section IV  
18.01

## CHAPTER 18

## COCOA AND COCOA PREPARATIONS

## NOTES

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

| Tariff No.<br>(1) | Tariff Description<br>(2)                                  | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 18.01             | Cocoa beans, whole or broken, raw or roasted               | the lb.<br>£0-0s-4d | Free        | 072.00          |                    | Cwt.                    |
| 18.02             | Cocoa shells, husks, skins and waste                       | the lb.<br>£0-0s-4d | Free        | 081.00          |                    | Cwt.                    |
| 18.03             | Cocoa paste (in bulk or in block), whether or not defatted | the lb.<br>£0-0s-4d | Free        | 072.00          |                    | Cwt.                    |

Section IV  
18.04

| Tariff No. | Tariff Description   | Rate of Duty                   |      | Statistical Key |             |                  |
|------------|--|--------------------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry                   | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                            | (4)  | (5)             | (6)         | (7)              |
| 18.04      | Cocoa butter (fat or oil)  | the lb.<br>£0-0s-4d            | Free | 072.00          |             | Cwt.             |
| 18.05      | Cocoa powder unsweetened   | the lb.<br>£0-0s-4d            | Free | 072.00          |             | Cwt.             |
| 18.06      | Chocolate and other food preparations containing cocoa :   |                                |      | 073.00          |             | Lb               |
|            | A. Chocolate confectionery in block or tablet form, whether 'plain' or 'milk', consisting wholly of chocolate or with the sole addition of fruit or nuts or both | the lb.<br>£0-0s-6d<br>or 33½% | Free |                 |             |                  |
|            | B. Other chocolate confectionery   | the lb.<br>£0-1s-3d<br>or 66½% | Free |                 |             |                  |
|            | C. Chocolate powder and sweetened cocoa powder   | the lb.<br>£0-0s-4d            | Free |                 |             |                  |
|            | D. Other   | 40%                            | Free |                 |             |                  |

## CHAPTER 19

## PREPARATION OF CEREALS, FLOUR OR STARCH ; PASTRYCOOKS' PRODUCTS

## NOTES

1. This Chapter does NOT cover :

(a) Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing fifty per cent or more by weight of cocoa (heading No. 18.06) ;

(b) Biscuits or other articles made from flour or from starch, specially prepared for use as animal feeding stuffs (heading No. 23.07) ; or

(c) Pharmaceutical products (Chapter 30).

2. In this Chapter the expression 'Flour' includes the flour of fruits or of vegetables, and products of such flour are to be classified with similar products of cereal flour.

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |              |                  |
|------------|--|--------------|------|-----------------|--------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description  | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)          | (7)              |
| 19.01      | Malt extract   | 40%          | Free | 048.81          | Malt extract | Cwt.             |
| 19.02      | Preparations of flour, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent by weight of cocoa | 40%          | Free | 048.82          | Other        | Cwt.             |
| 19.03      | Macaroni, spaghetti and similar products   | 35%          | 5%   | 048.30          |              | Cwt.             |
| 19.04      | Tapioca and sago ; tapioca and sago substitutes obtained from potato or other starches   | 40%          | Free | 055.59          |              | Cwt.             |
| 19.05      | Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)                                      | 40%          | Free | 048.10          |              | Cwt.             |

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)  | Rate of Duty               |                 | Statistical Key        |                        |                               |
|--------------------------|--|----------------------------|-----------------|------------------------|------------------------|-------------------------------|
|                          |  | Fiscal<br>Entry<br><br>(3) | Full<br><br>(4) | Code<br>No.<br><br>(5) | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 19.06                    | Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | 40%                        | Free            | 048.83                 |                        | Cwt.                          |
| 19.07                    | Bread, ships' biscuits and other ordinary bakers' wares, not containing sugar, honey, eggs, fats, cheese or fruit :        |                            |                 | 048.41                 |                        | Cwt.                          |
|                          | A. Biscuits  | 75%                        | Free            |                        |                        |                               |
|                          | B. Other   | 40%                        | Free            |                        |                        |                               |
| 19.08                    | Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion                    |                            |                 | 048.42                 |                        | Cwt.                          |
|                          | A. Biscuits  | 75%                        | Free            |                        |                        |                               |
|                          | B. Other :   |                            |                 |                        |                        |                               |
|                          | (1) Fruit pie  | 50%                        | Free            |                        |                        |                               |
|                          | (2) Other  | 40%                        | Free            |                        |                        |                               |

## CHAPTER 20

## PREPARATIONS OF VEGETABLES, FRUIT OR OTHER PARTS OF PLANTS

## NOTES

1. This Chapter does not cover :

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

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

2. For the purposes of headings Nos. 20.01 and 20.02, the word "vegetables" is to be taken to apply, and apply only, to products which, when in their fresh state, are classified in heading No. 07.01.

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

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

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 20.01      | Vegetable and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard : |              |      | 055.59          | Other       | Cwt.             |
|            | A. Fruit, canned or bottled :  |              |      |                 |             |                  |
|            | (1) Baby foods accepted as such by the Board   | 40%          | Free |                 |             |                  |
|            | (2) Other  | 75%          | Free |                 |             |                  |
|            | B. Other :   |              |      |                 |             |                  |
|            | (1) Baby foods accepted as such by the Board   | 40%          | Free |                 |             |                  |
|            | (2) Other  | 50%          | Free |                 |             |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                            |             | Statistical Key |                        |                         |
|-------------------|---|---|-------------|-----------------|------------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)                     | Full<br>(4) | Code No.<br>(5) | Description<br>(6)     | Unit of Quantity<br>(7) |
| 20.02             | Vegetable prepared or preserved otherwise than by vinegar or acetic acid :  |   |             |                 |                        |                         |
|                   | A. Tomato puree and paste   | the ounce (net weight) £0-0s-2d or 100% | Free        | 055.53          | Tomato puree and paste | Cwt.                    |
|                   | B. Other:   |   |             |                 |                        |                         |
|                   | (1) Baby foods accepted as such by the Board  | 40%                                     | Free        | 055.59          |                        |                         |
|                   | (2) Other   | 50%                                     | Free        |                 |                        |                         |
| 20.03             | Fruit preserved by freezing, containing added sugar :   |   |             | 053.60          |                        | Cwt.                    |
|                   | A. Fruit, canned or bottled   | 75%                                     | Free        |                 |                        |                         |
|                   | B. Other  | 50%                                     | Free        |                 |                        |                         |
| 20.04             | Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glace or crystallised), flavoured or not                    | the lb. £0-1s-3d or 66⅔%                | Free        | 053.20          |                        | Lb.                     |
| 20.05             | Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar |   |             | 053.32          |                        | Cwt.                    |
|                   | A. Baby foods accepted as such by the Board   | 40%                                     | Free        |                 |                        |                         |
|                   | B. Other  | 66⅔%                                    | Free        |                 |                        |                         |



| Tariff No. | Tariff Description  | Rate of Duty       |      | Statistical Key |             |                  |
|------------|---|--------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry       | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                | (4)  | (5)             | (6)         | (7)              |
| 20.06      | Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit; edible plants and parts or roots of plants, conserved in syrup (e.g., ginger and angelica); roasted nuts: |                    |      | 053.90          |             | Cwt.             |
|            | A. Nuts, stems and roots  | 40%                | Free |                 |             |                  |
|            | B. Fruit, canned or bottled   | 75%                | Free |                 |             |                  |
|            | C. Other  | 50%                | Free |                 |             |                  |
| 20.07      | Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit:   |                    |      | 053.50          |             | Gallon           |
|            | A. Fruit cordials and squashes  | 75%                | Free |                 |             |                  |
|            | B. Fruit juices;<br>grape must;<br>fruit syrups   | 66 $\frac{2}{3}$ % | Free |                 |             |                  |
|            | C. Vegetable juices   | 40%                | Free |                 |             |                  |

## CHAPTER 21

## MISCELLANEOUS EDIBLE PREPARATIONS

## NOTES

1. This Chapter does NOT cover:

- (a) Mixed vegetables of heading No. 07.04;
- (b) Roasted coffee substitutes containing coffee in any proportion (heading No. 09.01);
- (c) Products of headings No. 09.04/10; or
- (d) Yeast put up as medicament (heading No. 30.03),

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

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty  |             | Statistical Key |  |                         |
|-------------------|---|---|-------------|-----------------|--|-------------------------|
|                   |   | Fiscal Entry<br>(3)   | Full<br>(4) | Code No.<br>(5) | Description<br>(6)   | Unit of Quantity<br>(7) |
| 21.01             | Roasted chicory and other roasted coffee substitutes ; extracts, essences and concentrates thereof                                  | 66 $\frac{2}{3}$ %  | Free        | 099.00          | Coffee extracts, coffee essences and similar preparations containing coffee<br><br>Other | Cwt.                    |
| 21.02             | Extracts, essences or concentrates, of coffee, tea or mates ; preparations with a basis of those extracts, essences or concentrates | 66 $\frac{2}{3}$ %  | Free        | 071.30          |  | Cwt.                    |
|                   |   |   |             | 099.00          |  |                         |
| 21.03             | Mustard flour and prepared mustard  | 40%   | Free        | 099.00          |  | Cwt.                    |
| 21.04             | Sauces ; mixed condiments and mixed seasonings  | 40%   | Free        | 099.00          |  | Cwt.                    |
| 21.05             | Soups and broths in liquid, solid or powder form  | 40%   | Free        | 099.00          |  | Cwt.                    |
| 21.06             | Natural yeasts (active or inactive) ; prepared baking powders   | 40%   | Free        | 099.00          |  | Cwt.                    |
| 21.07             | Food preparations not elsewhere specified or included :   |   |             | 099.00          |  | Cwt.                    |
|                   | A. Saccharin and similar sugar substitutes put up in a form ready for consumption   | £0-10s-0d per oz. of saccharin or sugar substitutes or 50% on the whole product | Free        |                 |  |                         |
|                   | B. Squashes and fruit cordials  | 75%   | Free        |                 |  |                         |
|                   | C. Milk foods accepted as such by the Board   | 20%   | Free        |                 |  |                         |
|                   | D. Other  | 40%   | Free        |                 |  |                         |

CHAPTER 22  
BEVERAGES, SPIRITS AND VINEGAR  
NOTES

1. This Chapter does NOT cover :

- (a) Sea water (heading No. 25.01) ;
- (b) Distilled water or conductivity water (heading No. 28.58) ;
- (c) Acetic acid of a concentration exceeding ten per cent by weight of acetic acid (heading No. 29.14) ;
- (d) Medicaments of heading No. 30.03 ; or
- (e) Perfumery or toilet preparations (Chapter 33).

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

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 22.01             | Waters, including spa waters and aerated waters ; ice and snow  |                     |             | 111.00          |                    | Gallon                  |
|                   | A. Aerated waters including table waters ; fresh water  | 100%                | Free        |                 |                    |                         |
|                   | B. Other  | 66½%                | Free        |                 |                    |                         |
| 22.02             | Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07 : |                     |             | 111.00          |                    | Gallon                  |
|                   | A. Mineral waters ; squashes  | 75%                 | Free        |                 |                    |                         |
|                   | B. Other  | 66½%                | Free        |                 |                    |                         |

| Tariff No.<br>(1) | Tariff Description<br>(2)                          | Rate of Duty   |                        | Statistical Key |                                       |                         |
|-------------------|--|--|------------------------|-----------------|---------------------------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3)  | Full<br>(4)            | Code No.<br>(5) | Description<br>(6)                    | Unit of Quantity<br>(7) |
| 22.03             | <b>Beer made from malt :</b>                       |  |                        |                 |                                       |                         |
|                   | <b>A. Stout :</b>                                  |  |                        | 112.31          | Stout                                 | Gallon                  |
|                   | (1) Of an original gravity of not more than 1,040° | the gallon<br>£0-16s-0d  | Free                   |                 |                                       |                         |
|                   | (2) Of an original gravity of more than 1,040°     | the gallon<br>£0-16s-0d<br>plus<br>£0-0s-1d<br>per gallon<br>for each additional degree of original gravity above 1,040° | Free                   |                 |                                       |                         |
|                   | <b>B. Other :</b>                                  |  |                        | 112.39          | Other beer (including ale and porter) | Gallon                  |
|                   | (1) Of an original gravity of not more than 1,040° | the gallon<br>£0-14s-10d   | the gallon<br>£0-1s-2d |                 |                                       |                         |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty  |   | Statistical Key |                    |                         |
|-------------------|--|---|---|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3)   | Full<br>(4)   | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
|                   | (2) Of an original gravity of more than 1,040°   | the gallon<br>£0-14s-10d<br>plus<br>£0-0s-1d<br>per gallon<br>for each additional degree of original gravity above 1,040° | the gallon<br>£0-1s-2d<br>plus<br>£0-0s-1d<br>per gallon<br>for each additional degree of original gravity above 1,040° |                 |                    |                         |
| 22.04             | Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol                                | the gallon<br>£2-8s-0d  | Free  | 112.14          |                    | Gallon                  |
| 22.05             | Wine of fresh grapes ; grape must with fermentation arrested by the addition of alcohol :<br><br>A. Sparkling wine<br><br>B. Other | the gallon<br>£7-3s-0d<br><br>the gallon<br>£2-8s-0d  | the gallon<br>£0-1s-0d<br><br>Free  | 112.19          |                    | Gallon                  |
| 22.06             | Vermouths, and other wines of fresh grapes flavoured with aromatic extracts  | the gallon<br>£2-4s-0d  | the gallon<br>£0-4s-0d  | 112.21          |                    | Gallon                  |

| Tariff<br>No. | Tariff Description  | Rate of Duty                           |                           | Statistical Key  |                                |                        |
|---------------|---|--|---------------------------|------------------|--------------------------------|------------------------|
|               |   | Fiscal<br>Entry                        | Full                      | Code<br>No.      | Description                    | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)                                    | (4)                       | (5)              | (6)                            | (7)                    |
| 22.07         | <b>Other fermented beverages (for example, cider, perry and mead) :</b>   |  |                           |                  |                                |                        |
|               | A. Cider and perry  | the<br>gallon<br>£0-15s-0d             | Free                      | 112.21           |                                | Gallon                 |
|               | B. Other  | the<br>gallon<br>£2-8s-0d              | Free                      | 112.29           |                                | Gallon                 |
| 22.08         | <b>Ethyl alcohol or neutral spirits, undenatured, of a strength of eighty degrees or higher ; denatured spirits (including ethyl alcohol and neutral spirits) of any strength :</b>                       |  |                           | 512.24           |                                | Gallon                 |
|               | A. Methylated or denatured, accepted as such by the Board   | 33½%                                   | Free                      |                  |                                |                        |
|               | B. *Other   | the<br>gallon<br>£10-10s-0d<br>or 100% | Free                      |                  |                                |                        |
| 22.09         | <b>*Spirits (other than those of heading No. 22.08) ; liqueurs and other spirituous beverages ; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages :</b> |  |                           |                  |                                |                        |
|               | A. Brandy, bitters and liquers  | the<br>gallon<br>£10-5s-0d             | the<br>gallon<br>£0-5s-0d | 112.41<br>112.46 | Brandy<br>Bitters and Liqueurs | Gallon                 |

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)       | Rate of Duty                           |                 | Statistical Key            |                                   |                               |
|--------------------------|-------------------------------------|--|-----------------|----------------------------|-----------------------------------|-------------------------------|
|                          |                                     | Fiscal<br>Entry<br><br>(3)             | Full<br><br>(4) | Code<br>No.<br><br>(5)     | Description<br><br>(6)            | Unit<br>of<br>Quantity<br>(7) |
|                          | B. *Other :                         |  |                 |                            |                                   | Gallon                        |
|                          | (1) Gin, rum, schnapps and whisky   | the<br>gallon<br>£10-10s-0d            | Free            | 112.43<br>112.44<br>112.45 | Rum<br>Whisky<br>Schnapps and gin |                               |
|                          | (2) Other                           | the<br>gallon<br>£10-10s-0d<br>or 100% | Free            | 112.49                     |                                   |                               |
| 22.10                    | Vinegar and substitutes for vinegar | 40%                                    | Free            | 099.00                     |                                   |                               |

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



## CHAPTER 23

## RESIDUES AND WASTE FROM THE FOOD INDUSTRIES ; PREPARED ANIMAL FODDER

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 23.01      | Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption ; greaves :  |              |      | 081.00          |             | Cwt.             |
|            | A. Put up as pet food  | 50%          | Free |                 |             |                  |
|            | B. Fishmeal unfit for human consumption  | 10%          | Free |                 |             |                  |
|            | C. Other   | 33½%         | Free |                 |             |                  |
| 23.02      | Bran, sharps and other residues derived from the sifting, milling or working of cereals or of leguminous vegetables :                                    |              |      | 081.00          |             | Cwt.             |
|            | A. Put up as pet food  | 50%          | Free |                 |             |                  |
|            | B. Other   | 33½%         | Free |                 |             |                  |
| 23.03      | Beet-pulp, bagasse and other waste of sugar manufacture ; brewing and distilling dregs and waste ; residues of starch manufacture and similar residues : |              |      | 081.00          |             | Cwt.             |
|            | A. Put up as pet food  | 50%          | Free |                 |             |                  |
|            | B. Other   | 33½%         | Free |                 |             |                  |

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)  | Rate of Duty               |                 | Statistical Key        |                        |                               |
|--------------------------|--|----------------------------|-----------------|------------------------|------------------------|-------------------------------|
|                          |  | Fiscal<br>Entry<br><br>(3) | Full<br><br>(4) | Code<br>No.<br><br>(5) | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 23.04                    | Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils : |                            |                 | 081.00                 |                        | Cwt.                          |
|                          | A. Put up as pet food  | 50%                        | Free            |                        |                        |                               |
|                          | B. Other   | 33 $\frac{1}{3}$ %         | Free            |                        |                        |                               |
| 23.05                    | Wine lees ; argol  | 33 $\frac{1}{3}$ %         | Free            | 081.00                 |                        | Cwt.                          |
| 23.06                    | Vegetable products of a kind used for animal food, not elsewhere specified or included :     |                            |                 | 081.00                 |                        | Cwt.                          |
|                          | A. Put up as pet food  | 50%                        | Free            |                        |                        |                               |
|                          | B. Other   | 33 $\frac{1}{3}$ %         | Free            |                        |                        |                               |
| 23.07                    | Sweetened forage ; other preparations of a kind used in animal feeding :                     |                            |                 | 081.00                 |                        | Cwt.                          |
|                          | A. Put up as pet food  | 50%                        | Free            |                        |                        |                               |
|                          | B. Other   | 33 $\frac{1}{3}$ %         | Free            |                        |                        |                               |

## CHAPTER 24

## TOBACCO

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

SECTION V  
MINERAL PRODUCTS

## CHAPTER 25

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

## NOTES

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

2. This Chapter does NOT cover :

- (a) Sublimed sulphur, precipitated sulphur or colloidal sulphur (heading No. 28.02) ;
- (b) Ferrous earth colours containing seventy per cent or more by weight of combined iron evaluated as  $\text{Fe}_2\text{O}_3$  (heading No. 28.23) ;
- (c) Pharmaceutical products falling within Chapter 30 ;
- (d) Perfumery, cosmetics or toilet preparations (heading No. 33.06) ;
- (e) Road and paving sets, flagstones, curbs, mosaic cubes, and roofing, facing and damp course slates, falling within heading No. 68.01, 68.02 or 68.03 ;
- (f) Precious or semi-precious stones (heading No. 71.02) ;
- (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than two and a half grammes each, of heading No. 38.19 ; optical elements of sodium chloride (heading No. 90.01) ; or
- (h) Writing or drawing chalks, tailors' or billiards chalks (heading No. 98.05).

| Tariff No. | Tariff Description  | Rate of Duty                   |      | Statistical Key |             |                  |
|------------|---|--------------------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry                   | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                            | (4)  | (5)             | (6)         | (7)              |
| 25.01      | Common salt (including rock salt, sea salt and table salt) ; pure sodium chloride ; salt liquors ; seawater | the ton<br>£6-0s-0d<br>or 33½% | Free | 276.30          |             | Ton              |
| 25.02      | Unroasted iron pyrites  | 33½%                           | Free | 274.00          |             | Cwt.             |
| 25.03      | Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur               | 33½%                           | Free | 274.00          |             | Cwt.             |

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 25.04      | Natural graphite  | 33½%         | Free | 276.80          |             | Ton              |
| 25.05      | Natural sands of all kinds, whether or not coloured, other than metal bearing sands falling within heading No. 26.01  | 33½%         | Free | 273.00          |             | Cwt.             |
| 25.06      | Quartz (other than natural sands); quartzite, including quartzite not further worked than roughly split, roughly squared or squared by sawing   | 33½%         | Free | 276.80          |             | Ton              |
| 25.07      | Clay (for example, kaolin and bentonite) andalusite, kyanite and sillimanite, whether or not calcined, but not including expanded clays falling within heading No. 68.07; mullite, chamotte and dinas earths: |              |      | 276.80          |             | Ton              |
|            | A. Fireclay imported by a manufacturer approved in that behalf by the Commissioner  | 10%          | Free |                 |             |                  |
|            | B. Other  | 33½%         | Free |                 |             |                  |
| 25.08      | Chalk   | 33½%         | Free | 276.80          |             | Ton              |
| 25.09      | Earth colours, whether or not calcined or mixed together; natural micaeous iron oxides:   |              |      |                 |             |                  |
|            | A. Pigments imported by a manufacturer approved in that behalf by the Commissioner  | 10%          | Free |                 |             |                  |
|            | B. Other  | 33½%         | Free |                 |             |                  |

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Code<br>No. | Statistical Key |                               |
|---------------|---|-----------------|------|-------------|-----------------|-------------------------------|
|               |   | Fiscal<br>Entry | Full |             | Description     | Unit<br>of<br>Quantity<br>(7) |
| (1)           | (2)   | (3)             | (4)  | (5)         | (6)             |                               |
| 25.10         | Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk  | Free            | Free | 271.00      |                 | Ton                           |
| 25.11         | Natural barium sulphate (barytes); natural barium carbonate (with-rite), whether or not calcined, other than barium oxide   | 33½%            | Free | 276.80      |                 | Ton                           |
| 25.12         | Infusorial earths, siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less   | 33½%            | Free | 275.20      |                 | Ton                           |
| 25.13         | Pumice stone, emery, natural corundum, natural garnet and other natural abrasives, whether or not heat-treated  | 33½%            | Free | 275.20      |                 | Ton                           |
| 25.14         | Slate, including slate not further worked than roughly split, roughly squared or squared by sawing  | 33½%            | Free | 273.00      |                 | Ton                           |
| 25.15         | Marble, travertine, ecaussine and other calcareous monumental and building stone of an apparent specific gravity of 2.5 or more and alabaster, including such stone not further worked than roughly split, roughly squared or squared by sawing | 33½%            | Free | 273.00      |                 | Ton                           |

| Tariff No. | Tariff Description   | Rate of Duty       |      | Statistical Key |             |                  |
|------------|--|--------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry       | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                | (4)  | (5)             | (6)         | (7)              |
| 25.16      | Granite, porphyry, basalt, sand stone and other monumental and building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing  | 33 $\frac{1}{3}$ % | Free | 273.00          |             | Ton              |
| 25.17      | Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalting or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chip-pings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16 | 33 $\frac{1}{3}$ % | Free | 273.00          |             | Ton              |
| 25.18      | Dolomite, whether or not calcined, including dolomite not further worked than roughly split, roughly squared or squared by sawing; agglomerated dolomite (including tarred dolomite)   | 33 $\frac{1}{3}$ % | Free | 276.80          |             | Ton              |
| 25.19      | Natural magnesium carbonate (magnesianite), whether or not calcined, other than magnesium oxide  | 33 $\frac{1}{3}$ % | Free | 276.80          |             | Ton              |
| 25.20      | Gypsum; anhydrite; calcined gypsum, and plasters with a basis of calcium sulphate, whether or not coloured, but not including plasters specially prepared for use in dentistry:  |                    |      | 273.00          |             |                  |



| Tariff No. | Tariff Description   | Rate of Duty                   |      | Statistical Key |             |                  |
|------------|--|--------------------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry                   | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                            | (4)  | (5)             | (6)         | (7)              |
| 25.21      | A. Gypsum imported by a manufacturer approved in that behalf by the Commissioner.  | 10%                            | Free |                 |             |                  |
|            | B. Other   | 33½%                           | Free |                 |             |                  |
|            | Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement   | 33½%                           | Free | 273.00          |             | Cwt.             |
| 25.22      | Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide  | the ton gross<br>£3-0s-0d      | Free | 661.10          |             | Ton              |
| 25.23      | Portland cement, cement fondu, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in the form of clinker :                                  |                                |      |                 |             |                  |
|            | A. Cement clinker  | the ton<br>£1-0s-0d            | Free | 661.88          |             | Ton              |
|            | B. Other   | the ton<br>£1-10s-0d<br>or 25% | Free | 661.20          |             | Ton              |
| 25.24      | Asbestos :   |                                |      | 276.40          |             | Ton              |
|            | A. Imported by a manufacturer approved in that behalf by the Commissioner  | 10%                            | Free |                 |             |                  |
|            | B. Other   | 33½%                           | Free |                 |             |                  |
| 25.25      | Meerschäum (whether or not in polished pieces) and amber ; agglomerated meerschäum and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding ; jet | 33½%                           | Free | 276.80          |             | Ton              |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|--|-----------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 25.26         | Mica includingsplittings ; mica waste  | 33½%            | Free | 276.80          |             | Ton                    |
| 25.27         | Natural steatite, including natural<br>steatite not further worked than<br>roughly split, roughly squared or<br>squared by sawing ; talc   | 33½%            | Free | 276.80          |             | Ton                    |
| 25.28         | Natural cryolite and natural chiolite  | 33½%            | Free | 276.80          |             | Ton                    |
| 25.29         | Natural arsenic sulphides  | 33½%            | Free | 276.90          |             | Ton                    |
| 25.30         | Crude natural borates and concen-<br>trates thereof (calcined or not), but<br>not including borates separated<br>from natural brine ; crude natural<br>boric acid containing not more than<br>eighty-five per cent of H <sub>2</sub> BO <sub>3</sub> calcu-<br>lated on the dry weight | 33½%            | Free | 276.90          |             | Ton                    |
| 25.31         | Felspar, leucite, nepheline and nephe-<br>line syenite ; fluorspar   | 33½%            | Free | 276.80          |             | Ton                    |
| 25.32         | Strontianite (whether or not calcined),<br>other than strontium oxide ; mine-<br>ral substances not elsewhere speci-<br>fied or included ; broken pottery  | 33½%            | Free | 276.80          |             | Ton                    |

## CHAPTER 26

## METALLIC ORES, SLAG AND ASH

## Chapter Notes.

1. This Chapter does NOT cover :

(a) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19) ;

(b) Basic slag of Chapter 31 ;

(c) Slag wool, rock wool or similar mineral wools (heading No. 68.07) ;

(d) Goods falling within heading No. 71.11 (which relates, *inter alia*, to goldsmiths' and silversmiths' sweepings, residues and lemls) ; or

(e) Copper, nickel or cobalt mattes produced by any process of smelting (Section XV).

2. For the purposes of heading No. 26.01, the term "metallic ores" means minerals of mineralogical species actually used in the metallurgical industry for the extraction of mercury, of the metals of heading No. 28.50 or of the metals of section XIV or XV, even if they are intended for non-metallurgical purposes. The heading does not, however, include minerals which have been submitted to processes not normal to the metallurgical industry.

3. Heading No. 26.03 is to be taken to apply only to ash and residues of a kind used in industry either for the extraction of metals or as a basis for the manufacture of chemical compounds of metals.

| Tariff No. | Tariff Description                                      | Rate of Duty |      | Statistical Key |  |                  |
|------------|---|--------------|------|-----------------|--|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description  | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)  | (7)              |
| 26.01      | Metallic ores and concentrates and roasted iron pyrites | Free         | Free | 281.00          | Iron-ores and concentrates ; roasted iron pyrites                                | Ton              |
|            |   |              |      | 286.00          | Ores and concentrates of uranium and thorium                                     | Ton              |
|            |   |              |      | 283.00          | Ores and concentrates of non-ferrous base metals                                 | Ton              |
|            |   |              |      | 285.00          | Ores and concentrates of silver, platinum and other metals of the platinum group | Ton              |
|            |   |              |      | 1.2             | Gold ores and concentrates   | Fine Ounce Troy  |

| Tariff No. | Tariff Description  | Rate of Duty |      |          | Statistical Key |                  |
|------------|---|--------------|------|----------|-----------------|------------------|
|            |   | Fiscal Entry | Full | Code No. | Description     | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)      | (6)             | (7)              |
| 26.02      | Slag, dross, scalings and similar waste from the manufacture of iron or steel                               | 33½%         | Free | 276.90   |                 | Ton              |
| 26.03      | Ash and residue (other than from the manufacture of iron or steel), containing metals or metallic compounds | 33½%         | Free | 284.00   |                 | Ton              |
| 26.04      | Other slag and ash, including kelp  | 33½%         | Free | 276.80   |                 | Ton              |

## CHAPTER 27

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

## NOTES

1. This Chapter does NOT cover :

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

2. Heading No. 27.07 is to be taken to include products similar to those obtained by the distillation of high temperature coal tar but which are obtained by the distillation of low temperature coal tar or other mineral tars, by processing petroleum or by other process, provided that the weight of the aromatic constituents exceeds that of the non-aromatic constituents.

3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils obtained by any process, provided that the weight of the non-aromatic constituents exceeds that of the aromatic constituents.

4. Heading No. 27.13 is to be taken to include not only paraffin wax and the other products specified therein, but also similar products obtained by synthesis or by other processes.

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key  |  |                  |
|------------|--|--------------|------|------------------|--|------------------|
|            |  | Fiscal Entry | Full | Code No.         | Description                            | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)              | (6)                                    | (7)              |
| 27.01      | Coal ; briquettes, ovoids and similar solid fuels manufactured from coal   | 33½%         | Free | 321.40<br>321.90 | Coal (anthracite, bituminous)<br>Other | Ton              |
| 27.02      | Lignite, whether or not agglomerated   | 33½%         | Free | 321.90           |  |                  |
| 27.03      | Peat (including peat litter), whether or not agglomerated  | 33½%         | Free | 321.90           |  |                  |
| 27.04      | Coke and semi-coke of coal, of lignite or of peat  | Free         | Free | 321.80           |  |                  |
| 27.05      | Retort carbon  | 33½%         | Free | 513.20           |  | Cwt.             |
| 27.05 bis  | Coal gas, water gas, producer gas and similar gases  | 33½%         | Free | 341.20           |  |                  |
| 27.06      | Tar distilled from coal, from lignite or from peat, and other mineral tars, including partially distilled tars and blends of pitch with creosote oils or with other coal tar distillation products | Free         | Free | 521.10           |  |                  |
| 27.07      | Oils and other products of the distillation of high temperature coal tar ; other oils and products as defined in Note 2 to this chapter :  |              |      |                  |  |                  |
|            | A. Oils :  |              |      |                  |  |                  |
|            | (1) Creosote   | Free         | Free | 521.10           |  | Cwt.             |

| Tariff No. | Tariff Description  | Rate of Duty           |      | Statistical Key |             |                  |
|------------|---|------------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry           | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                    | (4)  | (5)             | (6)         | (7)              |
|            | (2) Other   | the gallon<br>£0-1s-9d | Free | 521.90          |             | Ton              |
|            | B. Other  | 33½%                   | Free |                 |             |                  |
| 27.08      | Pitch and pitch coke, obtained from coal tar or from other mineral tars :   |                        |      |                 |             |                  |
|            | A. Pitch  | Free                   | Free | 332.92          | Pitch       | Ton              |
|            | B. Other  | 33½%                   | Free | 332.99          | Other       |                  |
| 27.09      | Petroleum oils and oils obtained from bituminous minerals, crude  | the gallon<br>£0-1s-0d | Free | 331.00          |             | Gallon and Ton   |
| 27.10      | Petroleum oils and oils obtainable from bituminous minerals, other than crude ; preparations not elsewhere specified or included, containing not less than seventy per cent by weight of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations : |                        |      |                 |             | Gallon and Ton   |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty            |             | Statistical Key |  |                         |
|-------------------|--|-------------------------|-------------|-----------------|--|-------------------------|
|                   |  | Fiscal Entry<br>(3)     | Full<br>(4) | Code No.<br>(5) | Description<br>(6)   | Unit of Quantity<br>(7) |
|                   | A. Residual fuel oils (ordinarily used as bunker or furnace fuel and not suitable for use in internal combustion engines); partly refined oils for further refining            | the gallon<br>£0-0s-6d  | Free        | 332.42          | Residual fuel oil medium of the following specifications: SSU at 100° F max. method ASTM D. 88. Limit 1,773 seconds, or Redwood 1 at 100° F max. method IP.70 Limit 1,500 seconds. | Gallon and Ton          |
|                   |  |                         |             | 332.43          | Residual fuel oil heavy, of the following specifications: SSU at 100° F max. method ASTM D. 88. Limit 3,600 seconds; or Redwood 1 at 100° F max. method IP.70 Limit 3,500 seconds. | Gallon and Ton          |
|                   |  |                         |             | 332.49          | Residual fuel oil (of specifications other than shown in items 332.42 and 332.43)  | Gallon and Ton          |
|                   | B. Motor spirit including products ordinarily used as such (petrol, gasoline, petroleum benzine and petroleum naphtha); jet fuels (aviation turbine fuel) other than kerosine. | the gallon<br>£0-1s-11d | Free        | 332.11          | Aviation spirit  | Gallon and Ton          |
|                   |  |                         |             | 332.13          | Jet fuel (Aviation)  | Gallon and Ton          |
|                   |  |                         |             | 332.19          | Other  | Gallon and Ton          |
|                   | C. Kerosine (including kerosine jet fuels)   | the gallon<br>£0-1s-2d  | Free        | 332.21          | Lamp oil (kerosine, illuminating oil)  | Gallon and Ton          |
|                   |  |                         |             | 332.24          | Kerosien jet fuel  | Gallon and Ton          |
|                   | D. Distillate fuels (gas oil or diesel oils suitable for use in internal combustion engines):  |                         |             |                 |  |                         |



| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                      |             | Statistical Key  |   |                         |
|-------------------|---|-----------------------------------|-------------|------------------|---|-------------------------|
|                   |   | Fiscal Entry<br>(3)               | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)  | Unit of Quantity<br>(7) |
| 27.11             | (1) For use (other than in road vehicles) by the Nigerian Coal Corporation, the Nigerian Railway Corporation, the Electricity Corporation of Nigeria, the Nigerian Electricity Supply Corporation Ltd., the Nigerian Ports Authority or the Niger Dams Authority. | the gallon<br>£0-0s-8d            | Free        | 332.32           | Industrial diesel fuel of the following specifications : SSU at 100°F max. method ASTMD. 88. Limit 68 seconds; or Redwood 1 at 100°F max. method IP.70. Limit 60 seconds. | Gallon and Ton          |
|                   | (2) For other use or by other users   | the gallon<br>£0-1s-11d           | Free        | 332.39           | Distillate fuels (other than those shown in 332.31 and 332.32)  | Gallon                  |
|                   | E. Lubricating greases (including solidified lubricating oils)  | the lb.<br>£0-0s-3d               | Free        | 332.56           |   |                         |
|                   | F. Lubricating oils, liquid   | the gallon<br>£0-1s-0d            | Free        | 332.53           |   |                         |
|                   | G. Other  | the gallon<br>£0-1s-6d<br>or 33½% | Free        | 332.22           | White spirit (turpentine substitute)  | Gallon and Ton          |
|                   | Petroleum gases and other gaseous hydrocarbons  | 33½%                              | Free        | 332.91<br>341.10 | Other   | Gallon                  |

Section V  
27.12

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 27.12             | Petroleum jelly   | 33½%                | Free        | 332.61          |                    | Lb.                     |
| 27.13             | Paraffin wax, micro-crystalline wax, slack wax, ozokerite, lignite wax, peat wax and other mineral waxes, whether or not coloured   | 33½%                | Free        | 332.62          |                    |                         |
| 27.14             | Petroleum bitumen, petroleum coke and other residues of petroleum oils or of oils obtained from bituminous minerals   | 33½%                | Free        | 332.99          |                    | Ton                     |
| 27.15             | Bitumen and asphalt, natural; bituminous shale, asphaltic rock and tar sands  | Free                | Free        | 276.80          |                    | Ton                     |
| 27.16             | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) |                     |             | 332.96          |                    | Ton                     |
|                   | A. Cut backs, emulsions or stable suspensions of asphalt, bitumen, pitch or tar, for road surfacing   | Free                | Free        |                 |                    |                         |
|                   | B. Other  | 33½%                | Free        |                 |                    |                         |

## SECTION VI

## CHAPTER 28

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

## NOTES

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to :

(a) Separate chemical elements and separate chemically defined compounds, whether or not containing impurities ;

(b) Products mentioned in (a) above dissolved in water ;

(c) Products mentioned in (a) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use ;

(d) The products mentioned in (a), (b) or (c) above with an added stabiliser necessary for their preservation or transport.

2. In addition to dithionites stabilised with organic substances and to sulphonylates (heading No. 28.36), carbonates and percarbonates of inorganic bases (heading No. 28.42), cyanides and complex cyanides of inorganic bases (heading No. 28.43), fulminates, cyanates and thiocyanates, of inorganic bases (heading No. 28.44), organic products included in headings Nos. 28.49 to 28.52 and metallic and non-metallic carbides (heading No. 28.56), only the following compounds of carbon are also to be classified in the present Chapter :

(a) Oxides of carbon ; hydrocyanic, fulminic, isocyanic, thiocyanic and other simple or complex cyanogen acids (heading No. 28.13) ;

(b) Oxyhalides of carbon (heading No. 28.14) ;

(c) Carbon disulphide (heading No. 28.15) ;

(d) Thiocarbonates, selenocarbonates, tellurocarbonates, selenocyanates, tellurocyanates, tetrathiocyanatodiamminochromates (reineckates) and other complex cyanates, of inorganic bases (heading No. 28.48) ;

(e) Solid hydrogen peroxide (heading No. 28.54), carbon oxysulphide, thiocarbonyl halides, cyanogen, cyanogen halides and cyanamide and its metallic derivatives (heading No. 28.58) other than calcium cyanamide containing not more than 25 per cent by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31).

3. This Chapter does not cover :

(a) Sodium chloride or other mineral products falling within Section V ;

(b) Organo-inorganic compounds other than those mentioned in Note 2 above ;

## Section VI

- (c) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31 ;
- (d) Inorganic products of a kind used as luminophores (heading No. 32.07) ;
- (e) Artificial graphite (heading No. 38.01) ; products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17 ; ink removers put up in packings for sale by retail, of heading No. 38.19 ; cultured crystals (other than optical elements) weighing not less than 2.5 g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals, of heading No. 38.19 ;
- (f) Precious or semi-precious stones (natural, synthetic or reconstructed) or dust or powder of such stones (headings Nos. 71.02 to 71.04), and precious metals falling within Chapter 71 ;
- (g) The metals, whether or not chemically pure, falling within any heading of section XV ; or
- (h) Optical elements, for example, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals (heading No. 90.01).

4. Chemically defined complex acids consisting of a non-metal acid falling within sub-Chapter II and a metallic acid falling within sub-Chapter IV are to be classified in heading No. 28.13.

5. Headings Nos. 28.29 to 28.48 inclusive are to be taken to apply only to metallic or ammonium salts or peroxysalts.

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

6. Heading No. 28.50 is to be taken to apply only to :

- (a) The following fissile chemical elements and isotopes : natural uranium and uranium isotopes 233 and 235, plutonium and plutonium isotopes ;
- (b) The following radio-active chemical elements : technetium, promethium, polonium, astatine, radon, francium, radium, actinium, protactinium, neptunium, americium and other elements of higher atomic number ;
- (c) All other radio-active isotopes, natural or artificial including those of the precious metals and of the base metals of sections XIV and XV ;
- (d) Compounds, inorganic or organic, of these elements or isotopes, whether or not chemically defined and whether or not mixed together ;
- (e) Alloys (other than ferro-uranium), dispersions and cermets, containing any of these elements or isotopes or their inorganic or organic compounds ;
- (f) Nuclear reactor cartridges, spent or irradiated.

The term "isotopes" mentioned above and in headings Nos. 28.50 and 28.51 includes "enriched isotopes", but does not include chemical elements which occur in nature as pure isotopes nor uranium depleted in U 235.

7. Heading No. 28.55 is to be taken to include ferro-phosphorus containing 15 per cent or more by weight of phosphorus and phosphor copper containing more than 8 per cent by weight of phosphorus.

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 28.01      | Halogens (fluorine, chlorine, bromine and iodine)                                | 33½%         | Free | 513.20          |             | Cwt.             |
| 28.02      | Sulphur, sublimed or precipitated ; colloidal sulphur                            | 33½%         | Free | 513.20          |             | Cwt.             |
| 28.03      | Carbon, including carbon black, anthracene black, acetylene black and lamp black | 33½%         | Free | 513.20          |             | Cwt.             |
| 28.04      | Hydrogen, rare gases and other non-metals  | 33½%         | Free | 513.10          |             | Cwt.             |
| 28.05      | Alkali, alkaline-earth and rare earth metals ; yttrium and scandium ; mercury    | 33½%         | Free | 513.20          |             | Cwt.             |
| 28.06      | Hydrochloric acid and chlorosulphonic acid :                                     |              |      | 513.30          |             | Cwt.             |
|            | A. Hydrochloric acid   | Free         | Free |                 |             |                  |
|            | B. Other   | 33½%         | Free |                 |             |                  |
| 28.07      | Sulphur dioxide  | 33½%         | Free | 513.30          |             | Cwt.             |
| 28.08      | Sulphuric acid ; oleum   | Free         | Free | 513.30          |             | Cwt.             |
| 28.09      | Nitric acid ; sulphonitric acids   | 33½%         | Free | 513.30          |             | Cwt.             |
| 28.10      | Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)              | 33½%         | Free | 513.30          |             | Cwt.             |
| 28.11      | Arsenic trioxide, arsenic pentoxide and acids of arsenic                         | 33½%         | Free | 513.30          |             | Cwt.             |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty         |             | Statistical Key |                    |                         |
|-------------------|---|----------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)  | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 28.12             | Boric oxide and boric acid  | 33½%                 | Free        | 513.30          |                    | Cwt.                    |
| 28.13             | Other inorganic acids and oxygen compounds of non-metals (excluding water)                                  | 33½%                 | Free        | 513.30          |                    | Cwt.                    |
| 28.14             | Halides, oxyhalides and other halogen compounds of non-metals   | 33½%                 | Free        | 513.40          |                    | Cwt.                    |
| 28.15             | Sulphides of non-metals ; phosphorus trisulphide  | 33½%                 | Free        | 513.40          |                    | Cwt.                    |
| 28.16             | Ammonia, anhydrous or in aqueous solution :   |                      |             | 513.61          |                    | Cwt.                    |
|                   | A. In aqueous solution  | Free                 | Free        |                 |                    |                         |
|                   | B. Other  | 33½%                 | Free        |                 |                    |                         |
| 28.17             | Sodium hydroxide (caustic soda) ; potassium hydroxide (caustic potash) ; peroxides of sodium or potassium : |                      |             |                 |                    |                         |
|                   | A. Sodium Hydroxide (caustic soda)  | the Cwt.<br>53-0s-0d | Free        | 513.62          |                    | Cwt.                    |
|                   | B. Other  | 33½%                 | Free        | 513.69          |                    | Cwt.                    |
| 28.18             | Oxides, hydroxides and peroxides, of strontium, barium or magnesium   | 33½%                 | Free        | 513.69          |                    | Cwt.                    |
| 28.19             | Zinc oxide and zinc peroxide  | 33½%                 | Free        | 513.50          |                    | Cwt.                    |
| 28.20             | Aluminium Oxide and hydroxide ; artificial corundum   | 33½%                 | Free        | 513.69          |                    | Cwt.                    |



| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Code No.<br>(5) | Statistical Key    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) |                 | Description<br>(6) | Unit of Quantity<br>(7) |
| 28.21             | Chromium oxides and hydroxides   | 33½%                | Free        | 513.69          |                    | Cwt.                    |
| 28.22             | Manganese oxides   | 33½%                | Free        | 513.50          |                    | Cwt.                    |
| 28.23             | Iron oxides and hydroxides ; earth colours containing 70% or more by weight of combined iron evaluated as Fe <sub>2</sub> O <sub>3</sub> | 33½%                | Free        | 513.50          |                    | Cwt.                    |
| 28.24             | Cobalt oxides and hydroxides   | 33½%                | Free        | 513.50          |                    | Cwt.                    |
| 28.25             | Titanium oxides  | 33½%                | Free        | 513.50          |                    | Cwt.                    |
| 28.26             | Tin oxides (stannous oxide and stannic oxide)  | 33½%                | Free        | 513.69          |                    | Cwt.                    |
| 28.27             | Lead oxides ; red lead and orange lead   | 33½%                | Free        | 513.69          |                    | Cwt.                    |
| 28.28             | Hydrazine and hydroxylamine and their inorganic salts ; other inorganic bases and metallic oxides, hydroxides and peroxides              | 33½%                | Free        | 513.69          |                    | Cwt.                    |
| 28.29             | Fluorides ; fluorosilicates, fluoroborates and other complex fluorine salts  | 33½%                | Free        | 514.99          |                    | Cwt.                    |
| 28.30             | Chlorides and oxychlorides   | 33½%                | Free        | 514.99          |                    | Cwt.                    |
| 28.31             | Chlorites and hypochlorites  | 33½%                | Free        | 514.99          |                    | Cwt.                    |
| 28.32             | Chlorates and perchlorates   | 33½%                | Free        | 514.99          |                    | Cwt.                    |
| 28.33             | Bromides, oxybromides, bromates and perbromates and hypobromites   | 33½%                | Free        | 514.99          |                    | Cwt.                    |



| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty                            |                          | Statistical Key                |                    |                          |
|-------------------|--|---|--------------------------|--------------------------------|--------------------|--------------------------|
|                   |  | Fiscal Entry<br>(3)                     | Full<br>(4)              | Code No.<br>(5)                | Description<br>(6) | Unit of Quantity<br>(7)  |
| 28.34             | Iodides, oxyiodides, iodates and periodates  | 33½%                                    | Free                     | 514.99                         |                    | Cwt.                     |
| 28.35             | Sulphides ; polysulphides  | 33½%                                    | Free                     | 514.99                         |                    | Cwt.                     |
| 28.36             | Dithionites, including those stabilised with organic substances ; sulphonylates  | 33½%                                    | Free                     | 514.99                         |                    | Cwt.                     |
| 28.37             | Sulphites and thiosulphates  | 33½%                                    | Free                     | 514.99                         |                    | Cwt.                     |
| 28.38             | Sulphates (including alums) and persulphates   | 33½%                                    | Free                     | 514.99                         |                    | Cwt.                     |
| 28.39             | Nitrites and nitrates  | 33½%                                    | Free                     | 514.99                         |                    | Cwt.                     |
| 28.40             | Phosphites, hypophosphites and phosphates  | 33½%                                    | Free                     | 514.99                         |                    | Cwt.                     |
| 28.41             | Arsenites and arsenates  | 33½%                                    | Free                     | 514.99                         |                    | Cwt.                     |
| 28.42             | Carbonates and percarbonates ; commercial ammonium carbonate containing ammonium carbamate :<br>A. Sodium Carbonate (Soda Ash) :<br>(1) Imported by a Manufacturer (other than a soap manufacturer) approved in that behalf by the Commissioner<br>(2) Other<br>B. Other | 33½%<br><br>the Cwt<br>£3-0s-0d<br>33½% | Free<br><br>Free<br>Free | 514.28<br><br>514.99<br>514.99 |                    | Cwt.<br><br>Cwt.<br>Cwt. |
| 28.43             | Cyanides and complex cyanides  | 33½%                                    | Free                     | 514.99                         |                    | Cwt.                     |
| 28.44             | Fulminates, cyanates and thiocyanates  | 33½%                                    | Free                     | 514.99                         |                    | Cwt.                     |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                               |
|---------------|--|-----------------|------|-----------------|-------------|-------------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity<br>(7) |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         |                               |
| 28.45         | Silicates ; commercial sodium and potassium silicates  | 33½%            | Free | 514.99          |             | Cwt.                          |
| 28.46         | Borates and perborates   | 33½%            | Free | 514.99          |             | Cwt.                          |
| 28.47         | Salts of metallic acids (for example, chromates, permanganates, stannates)   | 33½%            | Free | 514.99          |             | Cwt.                          |
| 28.48         | Other salts and peroxysalts of inorganic acids, but not including azides   | 33½%            | Free | 514.99          |             | Cwt.                          |
| 28.49         | Colloidal precious metals ; amalgams of precious metals ; salts and other compounds, inorganic or organic, of precious metals, including albuminates, proteinates, tannates and similar compounds, whether or not chemically defined   | 33½%            | Free | 514.99          |             | Cwt.                          |
| 28.50         | Fissile chemical elements and isotopes ; other radioactive chemical elements and radioactive isotopes ; compounds inorganic or organic, of such elements or isotopes, whether or not chemically defined ; alloys, dispersions and cermets, containing any of these elements, isotopes or compounds | 33½%            | Free | 515.00          |             | Cwt.                          |
| 28.51         | Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50  | 33½%            | Free | 515.00          |             | Cwt.                          |

Section VI  
28.52

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 28.52             | Compounds, inorganic or organic of thorium, of uranium depleted in U 235, of rare earth metals, of yttrium or of scandium, whether or not mixed together | 33 $\frac{1}{2}$ %  | Free        | 515.00          | Calcium Carbide    | Cwt.                    |
| 28.53             | Liquid air (whether or not rare gases have been removed) ; compressed air  | 33 $\frac{1}{2}$ %  | Free        | 514.98          |                    | Cwt.                    |
| 28.54             | Hydrogen peroxide (including solid hydrogen peroxide)  | 33 $\frac{1}{2}$ %  | Free        | 514.98          |                    | Cwt.                    |
| 28.55             | Phosphides   | 33 $\frac{1}{2}$ %  | Free        | 514.99          |                    | Cwt.                    |
| 28.56             | Carbides (for example, silicon carbide, boron carbide, metallic carbides)  | 33 $\frac{1}{2}$ %  | Free        | 514.94          |                    | Cwt.                    |
| 28.57             | Hydrides, nitrides and azides, silicides and borides   | 33 $\frac{1}{2}$ %  | Free        | 514.99          |                    | Cwt.                    |
| 28.58             | Other inorganic compounds (including distilled and conductivity water and water of similar purity) ; amalgams, except amalgams of precious metals        | 33 $\frac{1}{2}$ %  | Free        | 514.99          |                    | Cwt.                    |

## CHAPTER 29

## ORGANIC CHEMICALS

## NOTES

1. Except where the context otherwise requires, the headings of this Chapter are to be taken to apply only to :

- (a) Separate chemically defined organic compounds, whether or not containing impurities ;
- (b) Mixtures of two or more isomers of the same organic compound (whether or not containing impurities), except mixtures of acyclic hydrocarbon isomers (other than stereoisomers), whether or not saturated (Chapter 27) ;
- (c) The products of headings Nos. 29.38 to 29.42 inclusive, or the sugar ethers and sugar esters, and their salts, of heading No. 29.43, or the products of heading No. 29.44, whether or not chemically defined ;
- (d) Products mentioned in (a), (b) or (c) above dissolved in water ;
- (e) Products mentioned in (a), (b) or (c) above dissolved in other solvents provided that the solution constitutes a normal and necessary method of putting up these products adopted solely for reasons of safety or for transport and that the solvent does not render the product particularly suitable for some types of use rather than for general use ;
- (f) The products mentioned in (a), (b), (c), (d) or (e) above with an added stabiliser necessary for their preservation or transport ;
- (g) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

2. This Chapter does not cover :

- (a) Goods falling within heading No. 15.04 or glycerol (heading No. 15.11) ;
  - (b) Ethyl alcohol (heading No. 22.08 or 22.09) ;
  - (c) Methane (heading No. 27.11) ;
  - (d) The compounds of carbon mentioned in Note 2 of Chapter 28 ;
  - (e) Urea containing not more than 45 per cent by weight of nitrogen, calculated on the dry anhydrous product (Chapter 31) ;
  - (f) Colouring matter of vegetable or animal origin (heading No. 32.04) ; synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes put up in forms or packings of a kind sold by retail (heading No. 32.09) ;
  - (g) Metaldehyde, hexamethylenetetramine and similar substances put up in forms (for example, tablets, sticks or similar forms) for use as fuels, and liquid fuels of a kind used in mechanical lighters in containers of a capacity not exceeding 300 cm<sup>3</sup> (heading No. 36.08) ;
  - (h) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 38.17 ; ink removers put up in packings for sale by retail, of heading No. 38.19 ; or
  - (ij) Optical elements, for example, of ethylenediamine tartrate (heading No. 90.01).
3. Goods which could be included in two or more of the headings of this Chapter are to be classified in the latest of those headings.
4. In headings Nos. 29.03 to 29.05, 29.07 to 29.10 and 29.12 to 29.21 inclusive, any reference to halogenated, sulphonated, nitrated or nitrosated derivatives is to be taken to include a reference to any combinations of these derivatives (for example, sulphohalogenated, nitrohalogenated, nitrosulphohalogenated and nitrosulphohalogenated derivatives).

Nitro and nitroso groups are not to be taken as nitrogen-functions for the purpose of heading No. 29.30.

5.—(a) The esters of acid-function organic compounds falling within sub-Chapters I to VII with organic compounds of these sub-Chapters are to be classified with that compound which is classified in the heading placed last in the sub-Chapters.

(b) Esters of ethyl alcohol or glycerol with acid-function organic compounds of sub-Chapters I to VII are to be classified with the corresponding acid-function compounds.

(c) The salts of the esters referred to in paragraph (a) or (b) above with inorganic bases are to be classified with the corresponding esters.

(d) The salts of other acid- or phenol-function organic compounds falling within sub-Chapters I to VII with inorganic bases are to be classified with the corresponding acid- or phenol-function organic compounds.

(e) Halides of carboxylic acids are to be classified with the corresponding acids.

6. The compounds of headings Nos. 29.31 to 29.34 are organic compounds the molecules of which contain, in addition to atoms of hydrogen, oxygen or nitrogen, atoms of other non-metals or of metals (such as sulphur, arsenic, mercury or lead) directly linked to carbon atoms.

Heading No. 29.31 (organo-sulphur compounds) and heading No. 29.34 (other organo-inorganic compounds) are to be taken not to include sulphonated or halogenated derivatives (including compound derivatives) which, apart from hydrogen, oxygen and nitrogen, only have directly linked to carbon the atoms of sulphur and of halogens which give them their nature of sulphonated or halogenated derivatives (or compound derivatives).

7. Heading No. 29.35 (heterocyclic compounds) is to be taken not to include internal ethers, internal hemiacetals, methylene ethers of orthodihydric phenols, epoxides with three or four member rings, cyclic acetals, cyclic polymers of aldehydes, of thioaldehydes or of aldimines, anhydrides of polybasic acids, cyclic esters of polyhydric alcohols with polybasic acids, cyclic ureides, imides of polybasic acids, hexamethylenetetramine and trimethylenetrinitramine.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 29.01      | Hydrocarbons  | 33½%         | Free | 512.10          |             | Cwt.             |
| 29.02      | Halogenated derivatives of hydrocarbons   | 33½%         | Free | 512.10          |             | Cwt.             |
| 29.03      | Sulphonated, nitrated or nitrosated derivatives of hydrocarbons                         | 33½%         | Free | 512.10          |             | Cwt.             |
| 29.04      | Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives | 33½%         | Free | 512.29          |             | Gallon           |
| 29.05      | Cyclic alcohols and their halogenated sulphonated, nitrated or nitrosated derivatives   | 33½%         | Free | 512.29          |             | Gallon           |

| Tariff<br>No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty           |             | Statistical Key    |                    |                               |
|----------------------|--|------------------------|-------------|--------------------|--------------------|-------------------------------|
|                      |  | Fiscal<br>Entry<br>(3) | Full<br>(4) | Code<br>No.<br>(5) | Description<br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 29.06                | Phenols and Phenol-alcohols  | 33½%                   | Free        | 512.29             |                    | Gallon                        |
| 29.07                | Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols   | 33½%                   | Free        | 512.29             |                    | Gallon                        |
| 29.08                | Ethers, ether-alcohols, ether-phenols ether-alcohol-phenols, alcohol peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives         | 33½%                   | Free        | 512.30             |                    | Cwt.                          |
| 29.09                | Epoxides epoxyalcohols, epoxyphenols and epoxyethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives | 33½%                   | Free        | 512.30             |                    | Cwt.                          |
| 29.10                | Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives  | 33½%                   | Free        | 512.30             |                    | Cwt.                          |
| 29.11                | Aldehydes, aldehyde-alcohols, aldehyde-ethers, aldehyde-phenols and other single or complex oxygen function aldehydes  | 33½%                   | Free        | 512.40             |                    | Cwt.                          |
| 29.12                | Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11  | 33½%                   | Free        | 512.40             |                    | Cwt.                          |



| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key |             |                               |
|---------------|---|-----------------|------|-----------------|-------------|-------------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity<br>(7) |
| (1)           | (2)   | (3)             | (4)  | (5)             | (6)         |                               |
| 29.13         | Ketones, ketone-alcohols, ketone-phenols, ketone-aldehydes, quinones, quinone-alcohols, quinone-phenols, quinone-aldehydes and other single or complex oxygen-function ketones and quinones, and their halogenated, sulphonated, nitrated or nitrosated derivatives | 33½%            | Free | 512.40          |             | Cwt.                          |
| 29.14         | Monoacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives:  |                 |      | 512.50          |             | Cwt.                          |
|               | A. Acetic acid ; formic acid  | Free            | Free |                 |             |                               |
|               | B. Other  | 33½%            | Free |                 |             |                               |
| 29.15         | Polyacids and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives   | 33½%            | Free | 512.50          |             | Cwt.                          |
| 29.16         | Alcohol-acids, aldehyde-acids, ketone-acids, phenol-acids and other single or complex oxygen-function acids, and their anhydrides, acid halides, acid peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives                | 33½%            | Free | 512.50          |             | Cwt.                          |
| 29.17         | Sulphuric esters and their halogenated, sulphonated, nitrated or nitrosated derivatives   | 33½%            | Free | 512.60          |             | Cwt.                          |



| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 29.18             | Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives   | 33½%                | Free        | 512.60          |                    | Cwt.                    |
| 29.19             | Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives      | 33½%                | Free        | 512.60          |                    | Cwt.                    |
| 29.20             | Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives                                   | 33½%                | Free        | 512.60          |                    | Cwt.                    |
| 29.21             | Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives | 33½%                | Free        | 512.60          |                    | Cwt.                    |
| 29.22             | Amine-function compounds  | 33½%                | Free        | 512.79          |                    | Cwt.                    |
| 29.23             | Single or complex oxygen-function amino-compounds   | 33½%                | Free        | 512.79          |                    | Cwt.                    |
| 29.24             | Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins  | 33½%                | Free        | 512.79          |                    | Cwt.                    |
| 29.25             | Amide-function compounds  | 33½%                | Free        | 512.79          |                    | Cwt.                    |
| 29.26             | Imide-function compounds and imine-function compounds :   |                     |             | 512.79          |                    | Cwt.                    |

| Tariff<br>No. | Tariff Description   | Rate of Duty   |      | Statistical Key |             |                        |
|---------------|--|--|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry  | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)  | (4)  | (5)             | (6)         | (7)                    |
|               | A. Saccharin and its salts and similar sweetening substances | £0-10s-0d per ounce of saccharin or sugar substitute or 50% on the whole product | Free |                 |             |                        |
|               | B. Other   | 33½%   | Free |                 |             |                        |
| 29.27         | Nitrile-function compounds ..                                | 33½%   | Free | 512.79          |             | Cwt.                   |
| 29.28         | Diazo-, azo- and azoxy-compounds..                           | 33½%   | Free | 512.79          |             | Cwt.                   |
| 29.29         | Organic derivatives of hydrazine or of hydroxylamine         | 33½%   | Free | 512.79          |             | Cwt.                   |
| 29.30         | Compounds with other nitrogen-functions                      | 33½%   | Free | 512.79          |             | Cwt.                   |
| 29.31         | Organo-sulphur compounds ..                                  | 33½%   | Free | 512.80          |             | Cwt.                   |
| 29.32         | Organo-arsenic compounds .. ..                               | 33½%   | Free | 512.80          |             | Cwt.                   |
| 29.33         | Organo-mercury compounds ..                                  | 33½%   | Free | 512.80          |             | Cwt.                   |
| 29.34         | Other organo-inorganic compounds                             | 33½%   | Free | 512.80          |             | Cwt.                   |
| 29.35         | Heterocyclic compounds ; nucleic acids                       | 33½%   | Free | 512.80          |             | Cwt.                   |
| 29.36         | Sulphonamides  | 33½%   | Free | 512.80          |             | Cwt.                   |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|--|-----------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 29.37         | Sultones and sultams   | 33½%            | Free | 512.80          |             | Cwt.                   |
| 29.38         | Provitamins and vitamins, natural or reproduced by synthesis (including natural concentrates), derivatives thereof used primarily as vitamins, and intermixtures of the foregoing, whether or not in any solvent | 33½%            | Free | 541.10          |             | Cwt.                   |
| 29.39         | Hormones, natural or reproduced by synthesis, and derivatives thereof, used primarily as hormones  | 33½%            | Free | 541.50          |             | Cwt.                   |
| 29.40         | Enzymes  | 33½%            | Free | 512.90          |             | Cwt.                   |
| 29.41         | Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives  | 33½%            | Free | 541.60          |             | Cwt.                   |
| 29.42         | Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives   | 33½%            | Free | 541.40          |             |                        |
| 29.43         | Sugars, chemically pure, other than sucrose, glucose and lactose; sugar ethers and sugar esters, and their salts, other than products of headings Nos. 29.39, 29.41 and 29.42                                    | 33½%            | Free | 512.90          |             | Cwt.                   |
| 29.44         | Antibiotics  | 33½%            | Free | 541.30          |             |                        |
| 29.45         | Other organic compounds  | 33½%            | Free | 512.90          |             | Cwt.                   |

## CHAPTER 30

## PHARMACEUTICAL PRODUCTS

## NOTES

1. For the purposes of heading No. 30.03, "medicaments" means goods (other than foods or beverages such as dietetic, diabetic or fortified foods, tonic beverages, spa water, antisers, microbial vaccines, toxins, microbial cultures and similar products, and goods of heading No. 30.04) which are either :

- (a) Products comprising two or more constituents which have been mixed or compounded together for therapeutic or prophylactic uses ; or
- (b) Unmixed products suitable for such uses put up in measured doses or in forms or in packings of a kind sold by retail for therapeutic or prophylactic purposes. For the purposes of these provisions and of Note 3 (d) to this Chapter, the following are to be treated :

(A) As unmixed products :

- (1) Unmixed products (except ethyl alcohol) dissolved in water ;
- (2) All goods falling in Chapter 28 or 29 ; and
- (3) Simple vegetable extracts falling in Chapter 13, merely standardised or dissolved in any solvent.

(B) As products which have been mixed :

- (1) Colloidal solutions and suspensions (other than colloidal sulphur) ;
- (2) Vegetable extracts obtained by the treatment of mixtures of vegetable materials ; and
- (3) Salts and concentrates obtained by evaporating natural mineral waters.

2. This Chapter does NOT include :

- (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05) ;
- (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties (heading No. 33.06) ; or
- (c) Medicated soap of all kinds (heading No. 34.01).

3. Heading No. 30.05 includes only :

- (a) Sterile surgical catgut and similar sterile suture materials ;
- (b) Sterile laminaria and sterile laminaria tents ;
- (c) Sterile absorbable surgical haemostatics ;

(d) Opacifying preparations for X-ray examinations and diagnostic reagents (excluding microbial diagnostic reagents of heading No. 30.01/02) designed to be administered to the patient, being unmixed products put up in measured doses or products consisting of two or more products which have been mixed or compounded together for such uses ;

- (e) Dental cements and other dental fillings ; and
- (f) First-aid boxes and kits.

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key  |   |                         |
|-------------------|--|---------------------|-------------|------------------|---|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)                        | Unit of Quantity<br>(7) |
| 30.01             | Organo-therapeutic glands or other organs, dried, whether or not powdered; organo-therapeutic extracts of glands or other organs or of their secretions; other animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included            | 20%                 | Free        | 541.60           |   |                         |
| 30.02             | Antisera; microbial vaccines, toxins, microbial cultures (including ferments but excluding yeasts) and similar products  | 20%                 | Free        | 541.60           |   |                         |
| 30.03             | Medicaments (including veterinary medicaments):  |                     |             | 541.71<br>541.72 | Anti-malarials<br>Ointments and liniments |                         |
|                   | A. Containing ten per cent or more by volume of ethyl alcohol  | 33½%                | Free        | 541.79           | Other                                     |                         |
|                   | B. Other   | 10%                 | Free        |                  |   |                         |
| 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 | 20%                 | Free        | 541.91           |   |                         |
| 30.05             | Other pharmaceutical goods as defined in Note 3 to this Chapter  | 20%                 | Free        | 541.99           |   |                         |

## CHAPTER 31

## FERTILISERS

## NOTES

1. Heading No. 31.02 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :

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

- (i) Sodium nitrate containing not more than 16.3% by weight of nitrogen;
- (ii) Ammonium nitrate, whether or not pure;
- (iii) Ammonium sulphonitrate, whether or not pure;
- (iv) Ammonium sulphate, whether or not pure;
- (v) Calcium nitrate containing not more than 16% by weight of nitrogen;
- (vi) Calcium nitrate-magnesium nitrate, whether or not pure;
- (vii) Calcium cyanamide containing not more than 25% by weight of nitrogen, whether or not treated with oil;
- (viii) Urea containing not more than 45% by weight of nitrogen.

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

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

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

2. Heading No. 31.03 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05 :

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

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

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

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



3. Heading No. 31.04 is to be taken to apply, and to apply only, to the following goods, provided that they are not put up in the forms or packings described in heading No. 31.05:

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

- (i) Crude natural potassium salts (for example, carnallite, kainite and sylvinite);
- (ii) Crude potassium salts obtained by the treatment of residues of beet molasses
- (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
- (iv) Potassium sulphate containing not more than 52 per cent by weight of  $K_2O$ ;
- (v) Magnesium sulphate-potassium sulphate containing not more than 30 per cent by weight of  $K_2O$ .

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

4. Ammonium phosphates containing not less than 6 mg/kg of arsenic are to be classified in heading No. 31.05.

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

6. This Chapter does not cover:

- (a) Animal blood of heading No. 05.15;
- (b) Separate chemically defined compounds (other than those answering to the descriptions in Note 1 (A), 2 (A), 3 (A) or 4 above); or
- (c) Cultured potassium chloride crystals (other than optical elements) weighing not less than 2.5 g each, of heading No. 38.19; optical elements of potassium chloride (heading No. 90.01).

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key  |                                 |                  |
|------------|---|--------------|------|------------------|---------------------------------|------------------|
|            |   | Fiscal Entry | Full | Code No.         | Description                     | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)              | (6)                             | (7)              |
| 31.01      | Guano and other natural animal or vegetable fertilizers whether or not mixed together, but not chemically treated | Free         | Free | 271.00           |                                 | Ton              |
| 31.02      | Mineral or chemical fertilizers, nitrogenous  | Free         | Free | 271.00<br>561.10 | Natural sodium nitrate<br>Other | Ton<br>Ton       |



| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key  |  |                  |
|------------|--|--------------|------|------------------|--|------------------|
|            |  | Fiscal Entry | Full | Code No.         | Description                                | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)              | (6)  | (7)              |
| 31.03      | Mineral or chemical fertilizers, phosphatic  | Free         | Free | 561.20           | Natural potassium salt, crude<br><br>Other | Ton              |
| 31.04      | Mineral or chemical fertilisers, potassic  | Free         | Free | 271.00           |  | Ton              |
| 31.05      | Other fertilisers ; goods of the present chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg. | Free         | Free | 561.30<br>561.90 |  | Ton<br>Ton       |

## CHAPTER 32

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

## NOTES

1. This Chapter does NOT cover :

(a) Separate chemically defined elements and compounds (except those falling within heading No. 32.04 or 32.05, inorganic products of a kind used as luminophores (heading No. 32.07), and also dyes in forms or packings of a kind sold by retail falling within heading No. 32.09) ; or

(b) Tannates and other tannin derivatives of products falling within headings Nos. 29.38 to 29.42, 29.44 or 35.01 to 35.04.

2. Heading No. 32.05 is to be taken to include mixtures of stabilised diazonium salts and coupling compounds for the production of insoluble azoic dyestuffs on the fibre.

3. Headings Nos. 32.05, 32.06 and 32.07 are to be taken to apply also to preparations based on, respectively, synthetic organic dyestuffs (including pigment dyestuffs), colour lakes and other colouring matter, of a kind used for colouring in the mass artificial plastics, rubber or similar materials or as ingredients in preparations for printing textiles. The headings are not to be applied, however, to prepared pigments falling within heading No. 32.09.

4. Heading No. 32.09 is to be taken to include solutions (other than collodions) consisting of any of the products specified in headings Nos. 39.01 to 39.06 in volatile organic solvents if, and only if, the weight of the solvent exceeds 50 per cent of the weight of the solution.

5. The expression "colouring matter" in this Chapter does not include products of a kind used as extenders in oil paints, whether or not they are also suitable for colouring distempers.

6. The expression "stamping foils" in heading No. 32.09 is to be taken to apply only to products of a kind used for printing, for example, book covers or hat bands, and consisting of :

(a) Thin sheets composed of metallic powder (including powder of precious metal), or pigment, agglomerated with glue, gelatin or other binder ; or

(b) Metal (for example, gold or aluminium) or pigment, deposited on paper, artificial plastic material or other support.

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 32.01      | Tanning extracts of vegetable origin   | 33½%         | Free | 532.00          |             | Cwt.             |
| 32.02      | Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters, and other derivatives  | 33½%         | Free | 532.00          |             | Cwt.             |
| 32.03      | Synthetic tanning substances, whether or not mixed with natural tanning materials ; artificial bates for pre-tanning (for example, of enzymatic, pancreatic or bacterial origin) | 33½%         | Free | 532.00          |             | Cwt.             |
| 32.04      | Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin :                                 |              |      | 532.00          |             | Cwt.             |
|            | A. Imported by a manufacturer approved in that behalf by the Commissioner  | 10%          | Free |                 |             |                  |
|            | B. Other   | 33½%         | Free |                 |             |                  |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                               |
|---------------|--|-----------------|------|-----------------|-------------|-------------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity<br>(7) |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         |                               |
| 32.05         | Synthetic organic dyestuffs (including pigment dyestuffs); synthetic organic products of a kind used as luminophores; products of the kind known as optical bleaching agents, substantive to the fibre; natural indigo |                 |      | 531.00          |             | Lb.                           |
|               | A. Imported by a manufacturer approved in that behalf by the Commissioner  | 10%             | Free |                 |             |                               |
|               | B. Other   | 33½%            | Free |                 |             |                               |
| 32.06         | Colour Lakes :   |                 |      | 531.00          |             | Lb.                           |
|               | A. Imported by a manufacturer approved in that behalf by the Commissioner  | 10%             | Free |                 |             |                               |
|               | B. Other   | 33½%            | Free |                 |             |                               |
| 32.07         | Other colouring matter; inorganic products of a kind used as luminophores :  |                 |      | 533.11          |             | Cwt.                          |
|               | A. Imported by a manufacturer approved in that behalf by the Commissioner  | 10%             | Free |                 |             |                               |
|               | B. Other   | 33½%            | Free |                 |             |                               |

| Tariff No. | Tariff Description   | Rate of Duty                    |      | Statistical Key |             |                  |
|------------|--|---------------------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry                    | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                             | (4)  | (5)             | (6)         | (7)              |
| 32.08      | Prepared pigments, prepared opacifiers and prepared colours, vitrifiable enamels and glazes, liquid lustres and similar products, of the kind used in the ceramic, enamelling and glass industries; engobes (slips); glass frit and other glass, in the form of powder, granules or flakes       |                                 |      | 533.31          |             | Cwt.             |
|            | A. Glass frits and powdered vitrite imported by a manufacturer approved in that behalf by the Commissioner   | 10%                             | Free |                 |             |                  |
|            | B. Other   | 33½%                            | Free |                 |             |                  |
| 32.09      | Varnishes and lacquers; distempers, prepared water pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media stamping foils; dyes in forms or packings of a kind sold by retail: |                                 |      | 533.32          |             | Cwt.             |
|            | A. Paints, including enamel paints; lacquers, varnishes and distempers   | the lb.<br>£0-0s-10d<br>or 33½% | Free |                 |             |                  |
|            | B. Other   | 33½%                            | Free |                 |             |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                    |             | Statistical Key |                    |                         |
|-------------------|---|---------------------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)             | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 32.10             | Artists' students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets, or outfits, with or without brushes, palettes or other accessories | 33½%                            | Free        | 533.33          |                    | Cwt.                    |
| 32.11             | Prepared driers   | 33½%                            | Free        | 533.34          |                    | Cwt.                    |
| 32.12             | Glaziers' putty ; grafting putty ; painters' fillings, and stopping, sealing and similar mastics including resin mastics and cements  | the lb.<br>£0-0s-10d<br>or 33½% | Free        | 553.35          |                    | Cwt.                    |
| 32.13             | Writing ink, printing ink and other inks:   |                                 |             |                 |                    |                         |
|                   | A. Printing ink   | Free                            | Free        | 553.20          |                    | Cwt.                    |
|                   | B. Other (including cyclostyling ink)   | 33½%                            | Free        | 895.90          |                    |                         |

## CHAPTER 33

## ESSENTIAL OILS AND RESINOIDS ; PERFUMERY, COSMETICS AND TOILET PREPARATIONS

## NOTES

1. This Chapter does not cover :

- (a) Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages (heading No. 22.09) ;  
 (b) Soap falling within heading No. 34.01 ; or  
 (c) Spirits of turpentine or other products falling within heading No. 38.07.

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

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 33.01      | Essential oil (terpeneless or not) ; concretes and absolutes ; resinoids : |              |      | 551.10          |             | Lb.              |
|            | A. Essential Oils  | 33½%         | Free |                 |             |                  |
|            | B. Other :   |              |      |                 |             |                  |
|            | (1) Imported by a manufacturer approved in that behalf by the Commissioner | 50%          | Free |                 |             |                  |
|            | (2) Other  | 100%         | Free |                 |             |                  |
| 33.02      | Terpenic by-products of the distillation of essential oils :               |              |      | 551.20          |             | Lb.              |
|            | A. Imported by a manufacturer approved in that behalf by the Commissioner  | 50%          | Free |                 |             |                  |
|            | B. Other   | 100%         | Free |                 |             |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty                      |             | Statistical Key  |   |                         |
|-------------------|--|-----------------------------------|-------------|------------------|---|-------------------------|
|                   |  | Fiscal Entry<br>(3)               | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)                              | Unit of Quantity<br>(7) |
| 33.03             | Concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration :   |                                   |             | 551.20           |   | Lb.                     |
|                   | A. Imported by a manufacturer approved in that behalf by the Commissioner  | 50%                               | Free        |                  |   |                         |
|                   | B. Other   | 100%                              | Free        |                  |   |                         |
| 33.04             | Mixtures of two or more odoriferous substances (natural or artificial) and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in the perfumery, food, drink or other industries | 100%                              | Free        | 551.20           |   | Lb.                     |
| 33.05             | Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses   | 100%                              | Free        | 551.20           |   | Lb.                     |
| 33.06             | Perfumery, cosmetics and toilet preparations :   |                                   |             |                  |   |                         |
|                   | A. Liquid perfumes containing alcohol  | the gal.<br>£10-10s-0d<br>or 100% | Free        | 553.10           |   | Gallon                  |
|                   | B. Dentifrices ; mouth washes ; medicated dusting powders accepted as such by the Board  | 33½%                              | Free        | 553.20<br>553.30 | Dentifrices<br>Talcum and other dusting powders | Lb.<br>Lb.              |



| Tariff No. | Tariff Description             | Rate of Duty                  |      | Statistical Key |                                  |                  |
|------------|--------------------------------|-------------------------------|------|-----------------|----------------------------------|------------------|
|            |                                | Fiscal Entry                  | Full | Code No.        | Description                      | Unit of Quantity |
| (1)        | (2)                            | (3)                           | (4)  | (5)             | (6)                              | (7)              |
|            | C. Shampoos and shaving creams | the lb.<br>£0-0s-9d<br>or 50% | Free | 553.30          | Talcum and other dusting powders | Lb.              |
|            |                                |                               |      | 553.40          | Scented greases and pomade       | Lb.              |
|            | D. Other                       | 100%                          | Free | 553.90          | Other                            | Lb.              |

## CHAPTER 34

**SOAP, ORGANIC SURFACE-ACTIVE AGENTS, WASHING PREPARATIONS, LUBRICATING PREPARATIONS,  
ARTIFICIAL WAXES, PREPARED WAXES, POLISHING AND SCOURING PREPARATIONS, CANDLES AND  
SIMILAR ARTICLES, MODELLING PASTES AND "DENTAL WAXES"**

## NOTES

1. This Chapter does NOT cover :

(a) Separate chemically defined compounds ; or

(b) Dentifrices, shaving creams or shampoos containing soap or organic surface-active agents (heading No. 33.06).

2. Heading No. 34.01 is to be taken to apply only to soap, soluble in water, with or without the addition of other substances (for example, disinfectants, abrasive powders, fillers or medicaments).

3. The reference in heading No. 34.03 to petroleum oils and oils obtained from bituminous minerals is to be taken to apply to the products defined in Note 3 of Chapter 27.

4. In heading No. 34.04 the expression "prepared waxes, not emulsified or containing solvents" is to be taken to apply only to :

(A) Mixtures of animal waxes, mixtures of vegetable waxes or mixtures of artificial waxes ;

(B) Mixtures of different classes of waxes (animal, vegetable, mineral or artificial) ; and

(C) Mixtures of waxy consistency not emulsified or containing solvents, with a basis of one or more waxes, and containing fats, resins, mineral substances or other materials.

The heading is to be taken not to apply to :

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

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

| Tariff No. | Tariff Description  | Rate of Duty                   |      | Statistical Key |   |                  |
|------------|---|--------------------------------|------|-----------------|---|------------------|
|            |   | Fiscal Entry                   | Full | Code No.        | Description                                       | Unit of Quantity |
| (1)        | (2)   | (3)                            | (4)  | (5)             | (6)   | (7)              |
| 34.01      | Soap, including medicated soap  | the lb.<br>£0-0s-9d<br>or 50 % | Free | 554.11          | Toilet soap, including medicated and shaving soap | Lb.              |
|            |   |                                |      | 554.12          | Other soap including soap flakes and powders      | Lb.              |
| 34.02      | Organic surface-active agents ; surface-active preparations (for example, detergents) and washing preparations, whether or not containing soap  | the lb.<br>£0-0s-9d<br>or 50 % | Free | 554.20          |   | Cwt.             |
| 34.03      | Lubricating preparations of a kind used for oil or grease treatment of textiles, leather or other materials but not including preparations containing seventy per cent or more by weight of petroleum oils or of oils obtained from bituminous minerals :<br>A. Lubricating greases<br>B. Other |                                |      | 332.52          |   | Lb.              |
|            |   | the lb.<br>£0-0s-3d<br>33½ %   | Free |                 |   |                  |
|            |   |                                | Free |                 |   |                  |
| 34.04      | Artificial waxes (including water-soluble waxes) ; prepared waxes, not emulsified or containing solvents  | 33½ %                          | Free | 599.70          |   |                  |
| 34.05      | Polishes and creams for footwear, furniture or floors, metal polishes, scouring powders and similar preparations but excluding prepared waxes falling within heading No. 34.04 :  |                                |      | 554.30          |   | Lb.              |

| Tariff No. | Tariff Description  | Rate of Duty                  |      | Statistical Key |             |                  |
|------------|---|-------------------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry                  | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                           | (4)  | (5)             | (6)         | (7)              |
|            | A. Containing soap or detergents  | the lb.<br>£0-0s-9d<br>or 50% | Free |                 |             |                  |
|            | B. Other  | 33½%                          | Free |                 |             |                  |
| 34.06      | Candles, tapers, night-lights and the like  | 33½%                          | Free | 899.31          |             | Lb.              |
| 34.07      | Modelling pastes (including those put up for children's amusement and assorted modelling pastes); preparations of a kind known as 'dental wax' or as 'dental impression compounds', in plates, horseshoe shapes, sticks and similar forms | 33½%                          | Free | 599.90          |             |                  |

## CHAPTER 35

## ALBUMINOIDAL SUBSTANCES; GLUES

## NOTE

This Chapter does NOT cover:

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

Section VI  
35.01

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|--|-----------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 35.01         | Casein, caseinates and other casein derivatives ; casein glues   | 33½%            | Free | 599.50          |             |                        |
| 35.02         | Albumins, albuminates and other albumin derivatives  | 33½%            | Free | 599.50          |             |                        |
| 35.03         | Gelatin (including gelatin in rectangles, whether or not coloured or surface-worked) and gelatin derivatives ; glues derived from bones, hides, nerves, tendons or from similar products, and fish glues ; isinglass | 33½%            | Free | 599.50          |             |                        |
| 35.04         | Peptones and other protein substances and their derivatives ; hide powder, whether or not chromed  | 33½%            | Free | 599.50          |             |                        |
| 35.05         | Dextrins and dextrin glues ; soluble or roasted starches ; starch glues  | 33½%            | Free | 599.50          |             |                        |
| 35.06         | Prepared glues not elsewhere specified or included ; products suitable for use as glues put up for sale by retail as glues in packages not exceeding a net weight of 1 kg.   | 33½%            | Free | 599.50          |             |                        |

## CHAPTER 36

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

1. This Chapter does NOT cover separate chemically defined compounds other than those described in Note 2 (a) or (b) below.
2. Heading No. 36.08 applies only to :
- (a) Metaldehyde, hexamethylene-tetramine and similar substances, put up in forms (for example, tablets, sticks or similar forms) for use as fuels ; fuels with a basis of alcohol, and similar prepared fuels, in solid or semi-solid form ;
- (b) Liquid fuels (for example, petrol) of a kind used in mechanical lighters, in containers of a capacity not exceeding 300 c<sup>3</sup> ; and
- (c) Resin torches, firelighters and the like.

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty                  |             | Statistical Key |                    |                         |
|-------------------|--|-------------------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3)           | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 36.01             | Propellant powders :   |                               |             | 571.10          |                    | Cwt.                    |
|                   | A. Gunpowder   | the lb.<br>£0-7s-6d           | Free        |                 |                    |                         |
|                   | B. Other   | 33½%                          | Free        |                 |                    |                         |
| 36.02             | Prepared explosives, other than propellant powders   | 33½%                          | Free        | 571.10          |                    | Cwt.                    |
| 36.03             | Mining, blasting and safety fuses :  |                               |             | 571.20          |                    | Lb.                     |
|                   | A. Suitable and intended for blasting and not suitable for use as fireworks or in firearms | Free                          | Free        |                 |                    |                         |
|                   | B. Suitable for use as fireworks   | the lb.<br>gross<br>£0-10s-0d | Free        |                 |                    |                         |
|                   | C. Other   | 33½%                          | Free        |                 |                    |                         |
| 36.04             | Percussion and detonating caps ; igniters ; detonators :                                   |                               |             | 571.20          |                    | Lb.                     |

| Tariff No. | Tariff Description   | Rate of Duty                 |      | Code No. | Statistical Key |                  |
|------------|--|------------------------------|------|----------|-----------------|------------------|
|            |  | Fiscal Entry                 | Full |          | Description     | Unit of Quantity |
| (1)        | (2)  | (3)                          | (4)  | (5)      | (6)             | (7)              |
| 36.05      | A. Detonators suitable and intended for blasting and not suitable for use as fireworks or in firearms                                    | Free                         | Free | 571.30   |                 | Lb.              |
|            | B. Suitable for use as fireworks   | the lb. gross<br>£0-10s-0d   | Free |          |                 |                  |
|            | C. Other   | 33½%                         | Free |          |                 |                  |
| 36.06      | Pyrotechnic articles (for example, fireworks, railway fog signals, amorces, rain rockets) :  |                              |      | 899.32   |                 | Gross Boxes      |
|            | A. Fireworks (including Bengal matches)  | the lb. gross<br>£0-10s-0d   | Free |          |                 |                  |
|            | B. Other   | 33½%                         | Free |          |                 |                  |
|            | Matches (excluding Bengal matches) :   |                              |      |          |                 |                  |
| 36.07      | A. In boxes containing eighty matches or less (for the purposes of this heading four 'booklets' of matches shall be regarded as one box) | the gross boxes<br>£1-16s-0d | Free | 599.90   |                 |                  |
|            | B. In boxes containing more than eighty matches  | to be charged in proportion  | Free |          |                 |                  |
| 36.08      | Ferro-cerium and other pyrophoric alloys in all forms  | 66½%                         | Free | 599.90   |                 |                  |
| 36.08      | Other combustible preparations and products, as defined in Note 2 to this Chapter  | 33½%                         | Free | 899.33   |                 |                  |



## CHAPTER 37

## PHOTOGRAPHIC AND CINEMATOGRAPHIC GOODS

## NOTES

1. This Chapter does NOT cover waste or scrap materials.
2. Heading No. 37.08 is to be taken to apply only to :
- (a) Chemical products mixed or compounded for photographic uses (for example, sensitised emulsions, developers and fixers) ; and
- (b) Unmixed substances suitable for such uses and put up in measured portions or put up for sale by retail in a form ready for use.
- The heading does not apply to photographic pastes or gums, varnishes or similar products.

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Code No.<br>(5) | Statistical Key   |                         |
|-------------------|---|---------------------|-------------|-----------------|---|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) |                 | Description<br>(6)                                      | Unit of Quantity<br>(7) |
| 37.01             | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper-board or cloth : |                     |             | 862.41          |   |                         |
|                   | A. Lithographic sheet film of a speed slower than H. and D. 100, 16/10 DIN or 27-Scheiner                                 | Free                | Free        |                 |   |                         |
|                   | B. Other  | 50%                 | Free        |                 |   |                         |
| 37.02             | Film in rolls, sensitised, unexposed, perforated or not :   |                     |             | 862.42          | Film in rolls, sensitised, unexposed, perforated or not | Lb.                     |
|                   | A. Cinematograph films exceeding 9.5 mm in width  | 10%                 | Free        | 862.46          | Cinematographic film of 16 mm or more                   | Lb.                     |
|                   | B. Other  | 50%                 | Free        |                 |   | Lb.                     |



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

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

## CHAPTER 38

## MISCELLANEOUS CHEMICAL PRODUCTS

## NOTES

1. This Chapter does NOT cover :

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

- (1) Artificial graphite (heading No. 38.01) ;
- (2) Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products put up as described in heading No. 38.11 ;
- (3) Products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades (heading No. 38.17) ;
- (4) Products specified in Note 2 (a), 2 (c), 2 (d) or 2 (f) below.
- (b) Medicaments (heading No. 30.03).

2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of the Nomenclature :

- (a) Cultured crystals (other than optical elements) weighing not less than 2.5g each, of magnesium oxide or of the halides of the alkali or of the alkaline-earth metals ;
- (b) Fusel oil ;
- (c) Ink removers put up in packings for sale by retail ;
- (d) Stencil correctors put up in packings for sale by retail ;
- (e) Ceramic firing testers, fusible (for example, Seger cones) ;
- (f) Plasters specially prepared for use in dentistry ; and
- (g) Mixed alkylenes with a very low degree of polymerisation.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 38.01      | Artificial graphite ; colloidal graphite, other than suspensions in oil : |              |      | 599.70          |             |                  |

| Tariff No. | Tariff Description  | Rate of Duty                    |      | Statistical Key |             |                  |
|------------|---|---------------------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry                    | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                             | (4)  | (5)             | (6)         | (7)              |
| 38.02      | A. Pigments :   |                                 |      |                 |             |                  |
|            | (1) Imported by a manufacturer approved in that behalf by the Commissioner  | 10%                             | Free |                 |             |                  |
|            | (2) Other   | 33½%                            | Free |                 |             |                  |
|            | B. Other  | 33½%                            | Free |                 |             |                  |
| 38.03      | Animal black (for example, bone black and ivory black), including spent animal black :  |                                 |      | 599.70          |             |                  |
|            | A. Pigments :   |                                 |      |                 |             |                  |
|            | (1) Imported by a manufacturer approved in that behalf by the Commissioner  | 10%                             | Free |                 |             |                  |
|            | (2) Other   | 33½%                            | Free |                 |             |                  |
| 38.04      | B. Other  | 33½%                            | Free |                 |             |                  |
|            | Activated carbon (decolourising, depolarising or absorbent) ; activated diatomite, activated clay, activated bauxite and other activated natural mineral products | 33½%                            | Free | 599.90          |             |                  |
|            | Ammoniacal gas liquors and spent oxide produced in coal gas purification  | 33½%                            | Free | 521.90          |             |                  |
|            | Tall oil  | the gall<br>£0-1s-6d<br>or 33½% | Free | 599.60          |             |                  |
| 38.05      |   |                                 |      |                 |             | Ton              |

| Tariff No. | Tariff Description  | Rate of Duty                    |      | Statistical Key |             |                  |
|------------|---|---------------------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry                    | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                             | (4)  | (5)             | (6)         | (7)              |
| 38.06      | Concentrated sulphitelye  | 33½%                            | Free | 599.60          |             |                  |
| 38.07      | Spirits of turpentine (gum, wood and sulphate) and other turpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpineol). | the gall<br>£0-1s-6d<br>or 33½% | Free | 599.60          |             |                  |
| 38.08      | Rosin and resin acids and derivatives thereof other than ester gums included in heading No. 39.05; rosin spirit and rosin oils  | 33½%                            | Free | 599.60          |             |                  |
| 38.09      | Wood tar; wood tar oils (other than the composite solvents and thinners falling within heading No. 38.18); wood creosote; wood naphtha; acetone oil   |                                 |      |                 |             |                  |
|            | A. Wood tar   | 33½%                            | Free | 599.60          |             |                  |
|            | B. Other  | the gall<br>£0-1s-6d<br>or 33½% | Free |                 |             |                  |
| 38.10      | Vegetable pitch of all kinds; brewers pitch and similar compounds based on rosin or on vegetable pitch; foundry core binders based on natural resinous products   | 33½%                            | Free | 599.60          |             |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key                      |  |                         |
|-------------------|---|---------------------|-------------|--------------------------------------|--|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)                      | Description<br>(6)                                   | Unit of Quantity<br>(7) |
| 38.11             | Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms of packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers).                         | 10%                 | Free        | 599.21<br>599.22<br>599.23<br>599.29 | Disinfectants<br>Insecticides<br>Fungicides<br>Other | Cwt.<br>Cwt.<br>Cwt.    |
| 38.12             | Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries   | 33½%                | Free        | 599.70                               |  |                         |
| 38.13             | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding rods and electrodes | 33½%                | Free        | 599.90                               |  |                         |
| 38.14             | Anti-knock preparations, oxidation inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils   | 33½%                | Free        | 599.70                               |  |                         |
| 38.15             | Prepared rubber accelerators  | 33½%                | Free        | 599.70                               |  |                         |
| 38.16             | Prepared culture media for development of micro-organisms   | 33½%                | Free        | 599.70                               |  |                         |



| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty                                |  | Statistical Key      |                                   |                         |
|-------------------|--|---|--|----------------------|-----------------------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3)                         | Full<br>(4)                                  | Code No.<br>(5)      | Description<br>(6)                | Unit of Quantity<br>(7) |
| 38.17             | Preparations and charges for fire-extinguishers ; charged fire-extinguishing grenades  | Free  | Free   | 599.70               |                                   |                         |
| 38.18             | Composite solvents and thinners for varnishes and similar products :<br>A. Consisting wholly or mainly of oils<br>B. Other   | the gallon<br>10-1s-6d<br>or 33½%           | Free   | 599.90               |                                   |                         |
| 38.19             | Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included ; residual products of the chemical or allied industries not elsewhere specified or included :<br>A. Fire cement and furnace cement :<br>(1) Imported by a manufacturer approved in that behalf by the Commissioner<br>(2) Other<br>B. Other | 33½%<br><br><br>10%<br><br>33½%<br><br>33½% | Free<br><br><br>Free<br><br>Free<br><br>Free | 599.90<br><br>622.30 | Chemical products n.e.s.<br>Other | Cwt.                    |



SECTION VII

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

CHAPTER 39

**ARTIFICIAL RESINS AND PLASTIC MATERIALS, CELLULOSE ESTERS AND  
ETHERS ; ARTICLES THEREOF**

NOTES

1. This Chapter does NOT cover :

- (a) Stamping foils of heading No. 32.09 ;
- (b) Artificial waxes (heading No. 34.04) ;
- (c) Synthetic rubber, as defined for the purposes of Chapter 40, or articles thereof ;
- (d) Saddlery or harness (heading No. 42.01) or travel goods, handbags or other receptacles falling within (heading No. 42.02) ;
- (e) Plaits, wickerwork or other articles falling within Chapter 46 ;
- (f) Man-made fibres (Section XI) or articles thereof ;
- (g) Footwear, headgear, umbrellas, sunshades, walkingsticks, whips, riding-crops, fans or parts thereof or other articles falling within Section XII ;
- (h) Imitation jewellery falling within heading No. 71.16 ;
- (i) Articles falling within Section XVI (machines and mechanical or electrical appliances) ;
- (k) Parts of vehicles or aircraft (Section XVII) ;
- (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90 ;
- (m) Goods falling within Chapter 91 (for example, clocks, watches and parts thereof) ;
- (n) Musical instruments or parts thereof or other articles falling within Chapter 92 ;
- (o) Furniture or parts of furniture (Chapter 94) ;
- (p) Brushes or other articles falling within Chapter 96 ;
- (q) Toys, games or sports requisites (Chapter 97) ; or
- (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling pencils or other articles falling within Chapter 98.

2. Headings Nos. 39.01 and 39.02 are to be taken to apply only to goods of a kind produced by chemical synthesis answering to one of the following descriptions :

- (a) Artificial plastics including artificial resins ;
- (b) Silicones ;
- (c) Resols, liquid polyisobutylene, and similar artificial polycondensation or polymerisation products.

3. Heading No. 39.01 to 39.06 are to be taken to apply to materials in the following forms only :

- (a) Liquid or pasty (including emulsions, dispersions and solutions) ;  
 (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms ;  
 (c) Monofil of which any cross sectional dimension exceeds one millimetre ; seamless tubes, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked ;  
 (d) Plates, sheets, strip, film and foil, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom, not further worked ;  
 (e) Waste and scrap.

| Tariff No. | Tariff Description  | Rate of Duty                      |      | Statistical Key |             |                  |
|------------|---|-----------------------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry                      | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                               | (4)  | (5)             | (6)         | (7)              |
| 39.01      | Condensation, polycondensation and polyaddition products, whether or not modified or polymerised and whether or not linear (for example, phenoplasts, aminoplasts, Alkyds, polyallyl esters and other unsaturated polyesters, silicones)  |                                   |      |                 |             |                  |
|            | A. Silicone oils  | the gallon<br>£0-1s-6d<br>or 33½% | Free |                 |             |                  |
|            | B. Other  | 33½%                              | Free |                 |             |                  |
| 39.02      | Polymerisation and copolymerisation products (for example, polyethylene, polytetra-haloethylenes, polyisobutylene, polystyrene, polyvinyl chloride, polyvinyl acetate, polyvinyl chloroacetate and other polyvinyl derivatives, polyacrylic and polymethacrylic derivatives, coumarone-indene resins) |                                   |      | 581.20          |             |                  |
|            | A. Matting  | 75%                               | Free |                 |             | Cwt.             |

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 39.03      | B. Plastic films in rolls or sheets including polyethylene and regenerated cellulose  | 50%          | Free | 581.30          |             | Cwt.             |
|            | C. Imitation leather imported for use exclusively in the manufacture of brief-cases and suit-cases by a manufacturer approved in that behalf by the Commissioner  | 15%          | Free |                 |             |                  |
|            | D. Other  | 33½%         | Free |                 |             |                  |
| 39.04      | Regenerated cellulose ; nitrate, cellulose acetate and other cellulose esters, cellulose ethers and other chemical derivatives of cellulose, plasticised or not (for example, collodious, celluloid) : vulcanised fibre : |              |      | 581.90          |             | Cwt.             |
|            | A. Matting  | 75%          | Free |                 |             |                  |
|            | B. Plastic films in rolls or sheets including polyethylene and regenerated cellulose  | 50%          | Free |                 |             |                  |
|            | C. Other  | 33½%         | Free |                 |             |                  |
|            | Hardened proteins (for example, hardened casein and hardened gelatin)   |              |      |                 |             |                  |
|            | A. Matting  | 75%          | Free |                 |             |                  |
|            | B. Plastic films in rolls or sheets including polyethylene and regenerated cellulose  | 50%          | Free |                 |             |                  |
|            | C. Other  | 33½%         | Free |                 |             |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |  |                         |
|-------------------|---|---------------------|-------------|-----------------|--|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6)   | Unit of Quantity<br>(7) |
| 39.05             | Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resinic acids (ester gums); chemical derivatives of natural rubber (for example, chlorinated rubber, rubber hydrochloride, oxidised rubber, cyclised rubber) |                     |             | 581.90          |  |                         |
|                   | A. Matting  | 75%                 | Free        |                 |  |                         |
|                   | B. Plastic films in rolls or sheets including polyethylene and regenerated cellulose  | 50%                 | Free        |                 |  |                         |
|                   | C. Other  | 33½%                | Free        |                 |  |                         |
| 39.06             | Other high polymers, artificial resins and artificial plastic materials, including alginic acid, its salts and esters; linnoxyn   |                     |             | 581.90          |  | Cwt.                    |
|                   | A. Matting  | 75%                 | Free        |                 |  |                         |
|                   | B. Plastic films in rolls or sheets including polyethylene and regenerated cellulose  | 50%                 | Free        |                 |  |                         |
|                   | C. Other  | 33½%                | Free        |                 |  |                         |
| 39.07             | Articles of materials of the kind described in heading Nos. 39.01 to 39.06 :  |                     |             | 893.10          | Finished tubes, rods, sticks, profile shapes, and articles of rectangular shapes |                         |

| Tariff No. | Tariff Description   | Rate of Duty                        |      |          | Statistical Key |                  |
|------------|--|-------------------------------------|------|----------|-----------------|------------------|
|            |  | Fiscal Entry                        | Full | Code No. | Description     | Unit of Quantity |
| (1)        | (2)  | (3)                                 | (4)  | (5)      | (6)             | (7)              |
|            | A. Accessories imported for use with industrial machinery  | 5%                                  | Free |          |                 |                  |
|            | B. Articles of apparel and clothing accessories  | 40%                                 | Free |          |                 |                  |
|            | C. Banana wrapping being clear polyethylene endless tubes perforated both latitudinally and longitudinally having a minimum width of twenty-six inches | Free                                | Free | 893.20   | Other           |                  |
|            | D. Beads   | the lb. gross<br>£0-2s-0d           | Free |          |                 |                  |
|            | E. Corrugated sheets of a kind used for roofing and ridgings   | 20%                                 | Free |          |                 |                  |
|            | F. Cushions, mattresses and pillows  | 66½%                                | Free |          |                 |                  |
|            | G. Moulded domestic articles; garden utensils; mats and matting; flower vases  | 75%                                 | Free |          |                 |                  |
|            | H. Tiles   | the sq. yard<br>£0-9s-0d<br>or 66½% | Free |          |                 |                  |
|            | IJ. Other  |                                     |      |          |                 |                  |
|            | (1) Articles made from plastic films   | 50%                                 | Free |          |                 |                  |
|            | (2) Other  | 33½%                                | Free |          |                 |                  |

## CHAPTER 40

RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLES THEREOF  
NOTES

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

2. This Chapter does not cover the following products of rubber and textiles, which fall generally within Section XI :

- (a) Knitted or crocheted fabric or articles thereof, elastic or rubberised (other than transmission, conveyor and elevator belts or belting, of rubberised knitted or crocheted fabric, of heading No. 40.10) ; other elastic fabric or articles thereof ;
- (b) Textile hosepiping and similar textile tubing, internally coated or lined with rubber (heading No. 59.15) ;
- (c) Woven textile fabrics (other than the goods of heading No. 40.10) impregnated, coated, covered or laminated with rubber :
  - (i) Weighing not more than  $1,500 \text{ g/m}^2$  ; or
  - (ii) Weighing more than  $1,500 \text{ g/m}^2$  and containing more than 50 per cent by weight of textile material ; and articles of those fabrics ;
- (d) Felt impregnated or coated with rubber and containing more than 50 per cent by weight of textile material, and articles thereof ;
- (e) Bonded fibre fabrics, impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof ;
- (f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

However, plates, sheets and strip, of expanded, foam or sponge rubber, combined with textile fabric, and articles thereof, are to be classified in Chapter 40 provided that the textile fabric is present merely for reinforcing purposes.

3. The following are also NOT covered by this Chapter :

- (a) Footwear or parts thereof falling within Chapter 64 ;
- (b) Headgear or parts thereof (including bathing caps) falling within Chapter 65 ;
- (c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI ;
- (d) Articles falling within Chapter 90, 92, 94 or 96 ;
- (e) Toys, games or sports requisites (other than sports gloves and goods falling within heading No. 40.11) (Chapter 97) ; or
- (f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

4. In Note 1 to this Chapter and in headings Nos. 40.02, 40.05 and 40.06, the expression "synthetic rubber" is to be taken to apply to :

(a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur, selenium or tellurium, and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce non-thermoplastic substances which, at a temperature between  $15^\circ$  and  $20^\circ \text{ C}$ , will not break on being extended to three times their original length and will return after being extended to twice their original length, within a period of two hours, to a length not greater than one and a half times their original length.

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

(b) Thioplasts (GRP) ; and

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



5. Headings Nos. 40.01 and 40.02 are to be taken not to apply to :

(a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance ; however, latex merely stabilised or concentrated, and thermosensitive and electro-positive latex are to be classified in heading No. 40.01 or 40.02 as the case may be ;

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

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

6. Thread wholly of vulcanised rubber, of any cross-section of which any dimension exceeds 5 mm, is to be classified as strip, rod or profile shape, falling within heading No. 40.08.

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

8. For the purpose of heading No. 40.06, pre-vulcanised rubber latex is to be deemed to be unvulcanised rubber latex.

For the purpose of headings Nos. 40.07 to 40.14, balata, gutta-percha and similar natural gums, and factice derived from oils, and such substances reclaimed, are to be deemed to be vulcanised rubber whether or not they have been vulcanised.

9. In headings Nos. 40.05, 40.08 and 40.15, the expressions "plates" "sheets" and "strip" are to be taken to apply, and to apply only, to plates, sheets and strip, whether or not printed or otherwise surface-worked but not cut to shape or otherwise worked, and rectangular articles cut therefrom not further worked.

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

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 40.01      | Natural rubber latex, whether or not with added synthetic rubber latex ; Pre-vulcanised natural rubber latex ; natural rubber, balata, gutta-percha and similar natural gums | 66½%         | Free | 231.00          |             | Ton              |
| 40.02      | Synthetic rubber latex ; pre-vulcanised synthetic rubber latex ; synthetic rubber ; factice derived from oil   | 66½%         | Free | 231.20          |             | Ton              |



| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)   | Rate of Duty               |                 | Statistical Key        |   |                               |
|--------------------------|---|----------------------------|-----------------|------------------------|---|-------------------------------|
|                          |   | Fiscal<br>Entry<br><br>(3) | Full<br><br>(4) | Code<br>No.<br><br>(5) | Description<br><br>(6)  | Unit<br>of<br>Quantity<br>(7) |
| 40.03                    | Reclaimed rubber  | 66½%                       | Free            | 231.30                 |   | Ton                           |
| 40.04                    | Waste and parings of unhardened rubber; scrap of unhardened rubber, fit only for the recovery of rubber; powder obtained from waste or scrap of unhardened rubber   | 66½%                       | Free            | 231.40                 |   | Ton                           |
| 40.05                    | Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets of heading No. 40.01/02; granules of unvulcanised natural or synthetic rubber, compounded ready for vulcanisation; unvulcanise natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as master-batch, | 66½%                       | Free            | 621.90                 |   | Cwt.                          |
| 40.06                    | Unvulcanised natural or synthetic rubber, including rubber latex, in other forms or states (for example, rods, tubes and profile shapes, solutions and dispersions); articles of unvulcanised natural or synthetic rubber (for example, coated or impregnated textile thread; rings and discs)  | 66½%                       | Free            | 621.90<br>621.10       | Rubber fabricated materials, other<br><br>Camel back (rubber compoundstrips), retreading cement; thread cushion and tube gums of types used for tyre retreading | Cwt.<br><br>Cwt.              |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key  |  |                         |
|-------------------|---|---------------------|-------------|------------------|--|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)   | Unit of Quantity<br>(7) |
| 40.07             | Vulcanised rubber thread and cord, whether or not textile covered, and textile thread covered or impregnated with vulcanised rubber | 33½%                | Free        | 621.90           |  | Cwt.                    |
| 40.08             | Plates, sheets, strip ; rods and profile shapes of unhardened vulcanised rubber   |                     |             | 621.90           |  | Cwt.                    |
|                   | A. Mats and matting   | 50%                 | Free        |                  |  |                         |
|                   | B. Tiles  | 66½%                | Free        |                  |  |                         |
|                   | C. Other  | 33½%                | Free        |                  |  |                         |
| 40.09             | Piping and tubing, of unhardened vulcanised rubber  | 33½%                | Free        | 621.90           |  | Cwt.                    |
| 40.10             | Transmission, conveyor or elevator belts or belting, of vulcanised rubber :   |                     |             | 629.40           |  | Lb.                     |
|                   | A. Made up, and imported for use with industrial machinery  | 5%                  | Free        |                  |  |                         |
|                   | B. Other  | 33½%                | Free        |                  |  |                         |
| 40.11             | Rubber tyres, tyre cases, interchangeable tyre treads, inner tubes and tyre flaps, for wheels of all kinds :                        |                     |             | 629.11<br>629.12 | Tyre cases for cycles<br>Tyre cases for motor-cycles, passenger cars and dual-purpose vehicles | No.                     |
|                   | A. Tyre cases, tubes and flaps :  |                     |             | 629.13           | Tyre cases for trucks (lorries) and buses  | No.                     |

| Tariff<br>No. | Tariff Description  | Rate of Duty                    |      | Statistical Key |   |                        |
|---------------|---|---------------------------------|------|-----------------|---|------------------------|
|               |   | Fiscal<br>Entry                 | Full | Code<br>No.     | Description   | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)                             | (4)  | (5)             | (6)   | (7)                    |
|               | (1) Cases and tubes with a cross section of 12 inches or more designed to fit wheel rims with a nominal diameter, measured at the tyre seat, of twenty inches or more, and flaps therefor, if in earth mover or grader pattern, and so invoiced   | Free                            | Free | 629.14          | Tyre cases for tractors and earth-movers                                | No.                    |
|               |   |                                 |      | 629.15          | Inner tubes for cycles  | No.                    |
|               |   |                                 |      | 629.16          | Inner tubes for motor-cycles, passengers cars and dual-purpose vehicles |                        |
|               | (2) Cases of a sectional width exceeding four inches (101 mm.) and less than twelve inches (305 mm.) and tubes and flaps therefor, but excluding such articles designed for aircraft, agricultural tractors or agricultural and industrial implements, earth movers, graders and similar machines | the lb.<br>£0-2s-6d             | Free | 629.17          | Inner tubes for trucks (lorries) and buses                              | No.                    |
|               |   |                                 |      | 629.18          | Inner tubes for tractors and earth-movers                               | No.                    |
|               |   |                                 |      | 629.19          | Other   | No.                    |
|               | (3) Cases of a sectional width exceeding one and half inches, and tubes and flaps therefor  | 33½%                            | Free |                 |   |                        |
|               | (4) Other cases and tubes and flaps therefor:   |                                 |      |                 |   |                        |
|               | (a) Cases   | the pound<br>£0-2s-0d<br>or 50% | Free |                 |   |                        |
|               | (b) Other   | 20%                             | Free |                 |   |                        |
|               | B. Other  | 20%                             | Free |                 |   |                        |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 40.12             | Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber                | 33½%                | Free        | 629.30          |                    |                         |
| 40.13             | Articles of apparel and clothing accessories (including gloves), for all purposes, of unhardened vulcanised rubber                                  | 40%                 | Free        | 841.60          |                    |                         |
| 40.14             | Other articles of unhardened vulcanised rubber :  |                     |             | 629.90          |                    |                         |
|                   | A. Accessories imported for use with industrial machinery   | 5%                  | Free        |                 |                    |                         |
|                   | B. Cushions, mattresses and pillows   | 66½%                | Free        |                 |                    |                         |
|                   | C. Mats and matting   | 50%                 | Free        |                 |                    |                         |
|                   | D. Other  | 33½%                | Free        |                 |                    |                         |
| 40.15             | Hardened rubber (ebonite and vulcanite) in bulk, plates, sheets strips, rods, profile shapes or tubes ; scrap, waste and powder, of hardened rubber | 33½%                | Free        | 621.90          |                    |                         |
| 40.16             | Articles of hardened rubber (ebonite and vulcanite)   | 33½%                | Free        | 629.90          |                    |                         |

## SECTION VIII

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

## CHAPTER 41

**RAW HIDES AND SKINS (OTHER THAN FURSKINS) AND LEATHER**

## NOTES

1. This Chapter does NOT cover :

(a) Parings or similar waste, of raw hides or skins (heading No. 05.05 or 05.06) ;

(b) Birdskins or parts of birdskins, with their feathers or down, falling within heading No. 05.07 or 67.01 ; or

(c) Hides or skins, with the hair on, raw, tanned or dressed (Chapter 43) ; the following are, however, to be classified in heading No. 41.01, namely, raw hides or skins with the hair on, of bovine cattle (including buffalo), of equine animals, of sheep and lambs (except Persian, Astrakhan, Caracul and similar lambs, Indian, Chinese, Mongolian and Tibetan lambs), of goats and kids (except Yemen, Mongolian and Tibetan goats and kids), of swine (including peccary), of reindeer, of chamois, of gazelle, of deer, of elk, of roebucks or of dogs.

2. Throughout this Schedule, the expression "composition leather" is to be taken to mean only substances of the kind referred to in heading No. 41.10.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 41.01      | Raw hides and skins (fresh, salted, dried, pickled or limed), whether or not split, including sheepskins in the wool :                |              |      | 211.00          |             | Cwt.             |
|            | A. Of cattle, sheep and goats   | Free         | Free |                 |             |                  |
|            | B. Other  | 33½%         | Free |                 |             |                  |
| 41.02      | Bovine cattle leather (including Buffalo leather) and equine leather, except leather falling within heading No. 41.06, 41.07 or 41.08 | 66½%         | Free | 611.00          |             | Cwt.             |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Code No.<br>(5) | Statistical Key    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) |                 | Description<br>(6) | Unit of Quantity<br>(7) |
| 41.03             | Sheep and lamb skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08   | 66 $\frac{2}{3}$ %  | Free        | 611.00          |                    | Cwt.                    |
| 41.04             | Goat and kid skin leather, except leather falling within heading No. 41.06, 41.07 or 41.08   | 66 $\frac{2}{3}$ %  | Free        | 611.00          |                    | Cwt.                    |
| 41.05             | Other kinds of leather, except leather falling within heading No. 41.06, 41.07 or 41.08  | 66 $\frac{2}{3}$ %  | Free        | 611.00          |                    | Cwt.                    |
| 41.06             | Chamois-dressed leather  | 66 $\frac{2}{3}$ %  | Free        | 611.00          |                    | Cwt.                    |
| 41.07             | Parchment-dressed leather  | 66 $\frac{2}{3}$ %  | Free        | 611.00          |                    | Cwt.                    |
| 41.08             | Patent leather and imitation patent leather ; metallised leather   | 66 $\frac{2}{3}$ %  | Free        | 611.00          |                    | Cwt.                    |
| 41.09             | Parings and other waste, of leather or of composition or parchment-dressed leather, not suitable for the manufacture of articles of leather ; leather dust, powder and flour | 33 $\frac{1}{3}$ %  | Free        | 211.00          |                    | Cwt.                    |
| 41.10             | Composition leather with a basis of leather or leather fibre, in slabs, in sheets or in rolls  | 66 $\frac{2}{3}$ %  | Free        | 611.00          |                    | Cwt.                    |

## CHAPTER 42

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

## NOTES

1. This Chapter does NOT cover :

- (a) Sterile surgical catgut and similar sterile suture materials (heading No. 30.05) ;
- (b) Articles of apparel and clothing accessories (except gloves), lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming (heading No. 43.03 or 43.04) ;
- (c) String or net bags of Section XI ;
- (d) Articles falling within Chapter 64 ;
- (e) Headgear or parts thereof falling within Chapter 65 ;
- (f) Whips, riding-crops or other articles of heading No. 66.02 ;
- (g) Strings, skins for drums and the like, and other parts of musical instruments (heading No. 92.09 or 92.10) ;
- (h) Furniture or parts of furniture (Chapter 94) ;
- (i) Toys, games or sports requisites of Chapter 97 ; or
- (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

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

3. For the purposes of heading No. 42.03, the expression "articles of apparel and clothing accessories" is to be taken to apply, *inter alia*, to gloves (including sports gloves), aprons and other protective clothing, braces, belts, bandoliers and wrist straps, including watch straps.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |   |                  |
|------------|---|--------------|------|-----------------|---|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description   | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)   | (7)              |
| 42.01      | Saddlery and harness, of any material (for example, saddles, harness, collars, traces, knee-pads and boots), for any kind of animal | 33½%         | Free | 612.80          | Saddlery and harness-makers' goods of all materials | Lb.              |
|            |   |              |      | 612.90          | Manufactures of leather n.e.s.                      |                  |



| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key                |  |                  |
|------------|--|--------------|------|--------------------------------|--|------------------|
|            |  | Fiscal Entry | Full | Code No.                       | Description  | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)                            | (6)  | (7)              |
| 42.02      | Travel goods (for example, trunks, suitcases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric : |              |      | 831.01<br>831.02<br><br>831.09 | Trunks, uniform and attache cases<br>Handbags, wallets, purses, pocket books and similar articles<br><br>Other |                  |
|            | A. Travelling trunks, travel bags, suitcases, portmanteaux, handbags, purses and wallets :   | 100%         | Free |                                |  |                  |
|            | B. Cases for cameras and projectors  | 100%         | Free |                                |  |                  |
|            | C. Cases (for example, spectacle cases) for appliances or apparatus designed for the correction, support or amelioration of bodily disabilities  | Free         | Free |                                |  |                  |
|            | D. Other   | 33½%         | Free |                                |  |                  |
| 42.03      | Articles of apparel and clothing accessories, of leather or of composition leather :   |              |      | 841.30                         |  |                  |
|            | A. Boxing gloves and similar sporting gloves   | 25%          | Free |                                |  |                  |
|            | B. Other   | 40%          | Free |                                |  |                  |

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|---|-----------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 42.04         | Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes : |                 |      | 612.10          |             | Lb.                    |
|               | A. Accessories imported for use with industrial machinery   | 5%              | Free |                 |             |                        |
|               | B. Tools :  |                 |      |                 |             |                        |
|               | (1) Industrial machinery  | 5%              | Free |                 |             |                        |
|               | (2) Other   | 33½%            | Free |                 |             |                        |
|               | C. Other  | 33½%            | Free |                 |             |                        |
| 42.05         | Other articles of leather or composition leather :  |                 |      | 612.90          |             |                        |
|               | A. Floor mats and matting   | 50%             | Free |                 |             |                        |
|               | B. Articles used as apparel or as accessories for apparel   | 40%             | Free |                 |             |                        |
|               | C. Other  | 33½%            | Free |                 |             |                        |
| 42.06         | Articles made from gut (other than silk-worm gut) from gold-beater's skin, from bladders or from tendons                        | 33½%            | Free | 899.99          |             |                        |

## CHAPTER 43

## FURSKINS AND ARTIFICIAL FUR ; MANUFACTURES THEREOF

## NOTES

1. Throughout this Schedule references to furskins, other than to raw furskins of heading No. 43.01, are to be taken to apply to hides or skins of all animals which have been tanned or dressed with the hair on.

2. This Chapter does NOT cover :

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

3. For the purposes of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready or for immediate use (or requiring only cutting to become ready for use), and skins or parts of skins sewn together in the form of garments or of other articles fall within heading No. 43.03.

4. Articles of apparel and clothing accessories (except those excluded by Note 2) lined with furskin or artificial fur or to which furskin or artificial fur is attached on the outside except as mere trimming are to be classified under heading No. 43.03 or 43.04 as the case may be.

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

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 43.01      | Raw furskins  | 33½%         | Free | 212.00          |             | Cwt.             |
| 43.02      | Furskins, tanned or dressed, including furskins assembled in plates, crosses and similar forms of pieces or cuttings, of furskin, tanned or dressed, including heads, paws, tails and the like (not being fabricated) | 33½%         | Free | 613.00          |             | Lb.              |

Section VIII  
43.03

| Tariff<br>No. | Tariff Description                              | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|---|-----------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 43.03         | Articles of furskin :                           |                 |      | 842.00          |             |                        |
|               | A. Articles of apparel and clothing accessories | 40%             | Free |                 |             |                        |
|               | B. Floor rugs and mats                          | 50%             | Free |                 |             |                        |
|               | C. Other  | 100%            | Free |                 |             |                        |
| 43.04         | Artificial fur and articles made there-<br>of : |                 |      | 842.00          |             |                        |
|               | A. Articles of apparel and clothing accessories | 40%             | Free |                 |             |                        |
|               | B. Floor rugs and mats                          | 50%             | Free |                 |             |                        |
|               | C. Other  | 100%            | Free |                 |             |                        |

## SECTION IX

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

#### CHAPTER 44

#### WOOD AND ARTICLES OF WOOD ; WOOD CHARCOAL

#### NOTES

1. This Chapter does NOT cover :

- (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07) ;
- (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01) ;
- (c) Activated charcoal (heading No. 38.03) ;
- (d) Articles falling within Chapter 46 ;
- (e) Footwear or parts thereof falling within Chapter 64 ;
- (f) Goods falling within Chapter 66 (for example, umbrella and walking-sticks and parts thereof) ;
- (g) Goods falling within heading No. 68.09 ;
- (h) Imitation jewellery falling within heading No. 71.16 ;
- (ij) Goods falling within Section XVII (for example, wheelwrights' wares) ;
- (k) Goods falling within Chapter 91 (for example, clocks and clocks cases) ;
- (l) Musical instruments or parts thereof (Chapter 92) ;
- (m) Parts of firearms (heading No. 93.06) ;
- (n) Furniture or parts thereof falling within Chapter 94 ;
- (o) Toys, games or sports requisites or other articles falling within Chapter 97 ; or
- (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

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

3. In this Chapter, the expression 'improved wood' means wood which has been subjected to chemical or physical treatment (being, in the case of layers banded together, treatment in excess of that needed to ensure a good bond), and which has thereby acquired increased density or hardness together with improved mechanical strength or resistance to chemical or electrical agencies.

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

5. Heading No. 44.25 shall be taken NOT to apply to tools in which metal parts form the blade, working edge, working surface or other working part.

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 44.01             | Fuel wood, in logs, in billets, in twigs or in faggots ; wood waste, including sawdust   | 33½%                | Free        | 241.00          |                    | Ton                     |
| 44.02             | Wood charcoal (including shell and nut charcoal), agglomerated or not  | 33½%                | Free        | 241.00          |                    | Ton                     |
| 44.03             | Wood in the rough, whether or not stripped of its bark or merely roughed down  | 50%                 | Free        | 242.00          |                    | Cu. Ft.                 |
| 44.04             | Wood, roughly squared or half-squared, but not further manufactured  | 50%                 | Free        | 242.00          |                    | Cu. Ft.                 |
| 44.05             | Wood sawn lengthwise, sliced or peeled, but not further prepared, of a thickness exceeding five millimeters  | 50%                 | Free        | 243.00          |                    | Cu. Ft.                 |
| 44.06             | Wood paving blocks   | 50%                 | Free        | 631.80          |                    |                         |
| 44.07             | Railway or tramway sleepers of wood  | 50%                 | Free        | 243.00          |                    | Cu. Ft.                 |
| 44.08             | Riven staves of wood, not further prepared than sawn on one principal surface ; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn | 33½%                | Free        | 631.80          |                    |                         |

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|---|-----------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 44.09         | Hoopwood ; split poles ; piles, pickets and stakes of wood, pointed but not sawn lengthwise ; chipwood ; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids |                 |      | 631.80          |             |                        |
|               | A. Wood shavings of a kind suitable for use in the manufacture of vinegar or for use in the manufacture of vinegar or for the clarification of liquids  | 33½%            | Free |                 |             |                        |
|               | B. Other  | 50%             | Free |                 |             |                        |
| 44.10         | Wooden sticks, roughly trimmed but not turned, bent nor otherwise worked, suitable for the manufacture of walking-sticks, whips, golf club shafts, umbrella handles, tool handles or the like :                     |                 |      | 631.80          |             |                        |
|               | A. Tool handles   | 10%             | Free |                 |             |                        |
|               | B. Umbrella handles   | 33½%            | Free |                 |             |                        |
|               | C. Other  | 50%             | Free |                 |             |                        |
| 44.11         | Drawn wood ; match splints ; wooden pegs or pins for footwear :   |                 |      | 631.80          |             |                        |
|               | A. Splints and skillets   | 33½%            | Free |                 |             |                        |
|               | B. Other  | 50%             | Free |                 |             |                        |
| 44.12         | Wood wool and wood flour  | 50%             | Free | 631.80          |             |                        |



| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key  |  |                        |
|---------------|---|-----------------|------|------------------|--|------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.      | Description                                  | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)             | (4)  | (5)              | (6)  | (7)                    |
| 44.13         | Wood (including blocks, strips and friezes for parquet or wood block flooring, not assembled), planed, tongued, grooved, rebated, chamfered, V-jointed, centre V-jointed, beaded, centre-beaded or the like, but not further manufactured | 50%             | Free | 243.00           |  | Cu. Ft.                |
| 44.14         | Wood sawn lengthwise, sliced or peeled but not further prepared, of a thickness not exceeding five millimetres; veneer sheets and sheets for plywood, of a thickness not exceeding five millimetres                                       | 50%             | Free | 631.10<br>631.80 | Veneer sheets<br>Other                       | Cu. Ft.                |
| 44.15         | Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets); inlaid wood and wood marquetry   | 50%             | Free | 631.20<br>631.40 | Plywood (including veneered panels)<br>Other | Cwt.                   |
| 44.16         | Cellular wood panels, whether or not faced with base metal  | 50%             | Free | 631.20           |  | Cwt.                   |
| 44.17         | "Improved" wood, in sheets, blocks or the like  | 50%             | Free | 631.40           |  | Cwt.                   |
| 44.18         | Reconstituted wood, being wood shavings, wood chips, sawdust, wood flour or other ligneous waste agglomerated with natural or artificial resins or other organic binding substances, in sheets, blocks or the like                        | 50%             | Free | 631.40           |  | Cwt.                   |

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 44.19      | Wooden beadings and mouldings, including moulded skirting and other moulded boards   | 50%          | Free | 631.80          |             |                  |
| 44.20      | Wooden picture frames, photograph frames, mirror frames and the like   | 50%          | Free | 632.70          |             |                  |
| 44.21      | Complete wooden packing cases, boxes, crates, drums and similar packings imported assembled, un-assembled or partly assembled                  | 50%          | Free | 632.10          |             |                  |
| 44.22      | Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof, of wood, other than staves falling within heading No. 44.08 | 50%          | Free | 632.20          |             |                  |
| 44.23      | Builders' carpentry and joinery (including prefabricated and sectional buildings and assembled parquet flooring panels)                        | 50%          | Free | 632.40          |             |                  |
| 44.24      | Household utensils of wood   | 50%          | Free | 632.70          |             |                  |
| 44.25      | Wooden tools, tool bodies, tool handles, broom and brush bodies and handles; boot and shoe lasts and trees, of wood:                           |              |      | 632.80          |             |                  |
|            | A. Tools and tool bodies; boot and shoe lasts  | 20%          | Free |                 |             |                  |

| Tariff No. | Tariff Description  | Rate of Duty              |      | Statistical Key |             |                  |
|------------|---|---------------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry              | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                       | (4)  | (5)             | (6)         | (7)              |
| 44.26      | B. Parts for A  | 5%                        | Free | 632.80          |             |                  |
|            | C. Other  | 50%                       | Free |                 |             |                  |
|            | Spools, cops, bobbins, sewing thread reels and the like, of turned wood   |                           |      |                 |             |                  |
|            | A. Accessories imported for use with industrial machinery   | 5%                        | Free |                 |             |                  |
| 44.27      | B. Other  | 50%                       | Free | 632.70          |             |                  |
|            | Standard lamps, table lamps and other lighting fittings, of wood ; articles of furniture, of wood, not falling within Chapter 94 ; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood ; cases for cutlery, for drawing instruments or for violins, and similar receptacles, of wood ; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person ; parts of the foregoing articles, of wood : |                           |      |                 |             |                  |
|            | A. Beads  | the lb. gross<br>£0-2s-0d | Free |                 |             |                  |
|            | B. Other, including ornaments   | 50%                       | Free |                 |             |                  |
|            |   |                           |      |                 |             |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)                          | Rate of Duty                       |             | Statistical Key |                    |                         |
|-------------------|--|------------------------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3)                | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 44.28             | Other articles of wood :                           |                                    |             | 632.80          |                    |                         |
|                   | A. Travel chests, trunks, suitcases and the like : |                                    |             |                 |                    |                         |
|                   | (1) If imported nested                             | Each article<br>£0-6s-0d<br>or 40% | Free        |                 |                    |                         |
|                   | (2) Other  | 40%                                | Free        |                 |                    |                         |
|                   | B. Tiles   | 66⅔%                               | Free        |                 |                    |                         |
|                   | C. Other   | 50%                                | Free        |                 |                    |                         |

## CHAPTER 45

## CORK AND ARTICLES OF CORK

## NOTES

1. This Chapter does NOT cover :

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

2. Natural cork roughly squared or deprived of the outer bark is to be taken to fall within heading No. 45.02 and not within heading No. 45.01.

Section IX  
45.01

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 45.01      | Natural cork, unworked, crushed, granulated or ground ; waste cork  | 33½%         | Free | 244.00          |             |                  |
| 45.02      | Natural cork in blocks, plates, sheets or strips (including cubes or square slabs, cut to size for corks or stoppers) | 33½%         | Free | 244.00          |             |                  |
| 45.03      | Articles of natural cork :  |              |      | 633.00          |             |                  |
|            | A. Mats and matting   | 50%          | Free |                 |             |                  |
|            | B. Other  | 33½%         | Free |                 |             |                  |
| 45.04      | Agglomerated cork (being cork agglomerated with or without a binding substance) and articles of agglomerated cork :   |              |      | 633.00          |             |                  |
|            | A. Tiles  | 66½%         | Free |                 |             |                  |
|            | B. Other  | 33½%         | Free |                 |             |                  |

## CHAPTER 46

## MANUFACTURES OF STRAW, OF ESPARTO AND OF OTHER PLAITING MATERIALS ; BASKETWARE AND WICKERWORK

## NOTES

1. In this Chapter the expression 'plaiting materials' includes straw, osier or willow, bamboos, rushes, reeds, strips of wood, strips of vegetable, fibre or bark, unspun textile fibres, monofil and strip of artificial plastic materials or strips of paper, but not strips of leather, of composition leather or of felt, human hair, horsehair, textile rovings or yarns, or monofil or strip of Chapter 51.

2. This Chapter does NOT cover :

- (a) Twine, cordage, ropes or cables, plaited or not (heading No. 59.04) ;
- (b) Footwear or headgear or parts thereof falling within Chapter 64 or 65 ;
- (c) Vehicles and bodies for vehicles, of basketware (Chapter 87) ; or
- (d) Furniture or parts thereof (Chapter 94).

3. For the purposes of heading No. 46.02, 'plaiting materials bound together in parallel strands' means plaiting materials placed side by side and bound together, in the form of sheets, whether the binding materials are of spun textile fibre or not.

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

Section IX  
46.03

| Tariff<br>No. | Tariff Description  | Rate of Duty   |   | Statistical Key |             |                        |
|---------------|---|--|---|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry  | Full  | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)  | (4)   | (5)             | (6)         | (7)                    |
| 46.03         | <p><b>Basketwork, wickerwork and other articles of plaiting materials, made directly to shape ; articles made up from goods falling within heading No. 46.01 or 46.02 articles of loofah :</b></p> <p>A. Mats and matting</p> <p>B. Travel bags and cases, handbags and the like :</p> <p>(1) If imported nested</p> <p>(2) Other</p> <p>C. Other</p> | <p>50%</p> <p>Each<br/>articles<br/>£0-6s-0d<br/>or 40%</p> <p>40%</p> <p>66½%</p> | <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> | 899.20          |             |                        |



## SECTION X

## PAPER-MAKING MATERIAL ; PAPER AND PAPERBOARD AND ARTICLES THEREOF

## CHAPTER 47

## PAPER-MAKING MATERIAL

| Tariff No. | Tariff Description  | Rate of Duty       |      | Statistical Key  |  |                  |
|------------|---|--------------------|------|------------------|--|------------------|
|            |   | Fiscal Entry       | Full | Code No.         | Description  | Unit of Quantity |
| (1)        | (2)   | (3)                | (4)  | (5)              | (6)  | (7)              |
| 47.01      | <b>Pulp derived by mechanical or chemical means from any fibrous vegetable material</b>                                     |                    |      |                  |  |                  |
|            | A. Sulphate pulp imported for the manufacture of sanitary pad by a manufacturer approved in that behalf by the Commissioner | 20%                | Free | 251.70           |  | Cwt.             |
|            | B. Other  | 33 $\frac{1}{3}$ % | Free | 251.80<br>251.90 | Sulphite wood pulp<br>Semi-chemical wood pulp, paper waste, etc. | Cwt.<br>Cwt.     |
| 47.02      | Waste paper and paperboard ; scrap articles of paper or of paperboard, fit only for use in paper-making                     | 33 $\frac{1}{3}$ % | Free | 251.90           |  | Cwt.             |

## CHAPTER 48

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

## NOTES

1. This Chapter does NOT cover :

- (a) Stamping foils of heading No. 32.09 ;
- (b) Perfume and cosmetic papers (heading No. 33.06) ;
- (c) Soap papers (heading No. 34.01), paper impregnated or coated with detergent (heading No. 34.02) and cellulose wadding impregnated with polishes, creams or similar preparations (heading No. 34.05) ;
- (d) Paper or paperboard, sensitised (heading No. 37.03) ;
- (e) Paper-reinforced stratified artificial plastic sheeting, (headings Nos. 39.01 to 39.06), or Vulcanised fibre (heading No. 39.03), or articles of such materials (heading No. 39.07) ;
- (f) Goods falling within heading No. 42.02 (for example, travel goods) ;
- (g) Articles falling within any heading in Chapter 46 (manufactures of plaiting materials) ;
- (h) Paper yarn or textile articles of paper yarn (Section XI) ;
- (i) Abrasive paper (heading No. 68.06) or paper-backed mica splittings (heading No. 68.15) (paper coated with mica powder is, however, to be classified in heading (No. 48.07) ;
- (k) Paper-backed metal foil (Section XV) ;
- (l) Perforated paper or paperboard for musical instruments (heading No. 92.10) ; or
- (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).

2. Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to calendering, super-calendering, glazing or similar finishing, including false water-marking, and also to paper and paperboard coloured or marbled throughout the mass by any method. They do not apply to paper or paperboard which has been further processed, for example, by coating or impregnation.

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

4. Headings Nos. 48.01 to 48.07 are to be taken NOT to apply to paper, paperboard or cellulose wadding :

- (a) In strips or rolls of a width not exceeding fifteen centimetres ; or
- (b) In rectangular sheets (unfolded if necessary) of which no side exceeds thirty-six centimetres ; or
- (c) Cut into shapes other than rectangular shapes.

Except that hand-made paper in any size or shape as made directly and having all its edges deckled remains classified, subject to the provisions of Note 3, within heading No. 48.02.

5. For the purposes of heading No. 48.11, 'wallpaper and lincrusta' are to be taken to apply only to :
- (a) Paper in rolls, suitable for wall or ceiling decoration, being :
- (i) Paper with one or with two margins, with or without guide marks ; or
- (ii) Paper without margins, surface-coloured or design-printed, coated or embossed, of a width not exceeding sixty centimetres ;
- (b) Borders, friezes and corners of paper, of a kind used for wall or ceiling decoration.
6. Heading No. 48.15 is to be taken to apply, *inter alia*, to paper wool, paper strip (whether or not folded or coated) of a kind used for plaiting, and to toilet paper in rolls or packets, but not to the articles mentioned in Note 7.
7. Heading No. 48.21 is to be taken to apply, *inter alia*, to cards for statistical machines, perforated paper and paperboard cards for Jacquard and similar machines, paper lace, shelf edging, paper tablecloths, serviettes and handkerchiefs, paper gaskets, moulded or pressed goods of wood pulp, and dress patterns.
8. Paper, paperboard and cellulose wadding, and articles thereof, printed with characters or pictures which are not merely incidental to the primary use of the goods are regarded as printed matter falling within Chapter 49.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key                      |   |                              |
|------------|---|--------------|------|--------------------------------------|---|------------------------------|
|            |   | Fiscal Entry | Full | Code No.                             | Description   | Unit of Quantity             |
| (1)        | (2)   | (3)          | (4)  | (5)                                  | (6)   | (7)                          |
| 48.01      | <b>Paper and paperboard (including cellulose wadding), machine made, in rolls or sheets :</b> |              |      |                                      |   |                              |
|            | <b>A. Kraft paper :</b>   |              |      | 641.30                               |   | Cwt.                         |
|            | (1) Imported by a manufacturer approved in that behalf by the Commissioner                    | 10%          | Free |                                      |   |                              |
|            | (2) Other   | 25%          | Free |                                      |   |                              |
|            | <b>B. Other :</b>   |              |      |                                      |   |                              |
|            | (1) Imported by a manufacturer approved in that behalf by the Commissioner                    | 15%          | Free | 641.10<br>641.20<br>641.40<br>641.50 | Newsprint<br>Other printing and writing paper<br>Cigarette paper<br>Other | Cwt.<br>Cwt.<br>Cwt.<br>Cwt. |
|            | (2) Other   | 25%          | Free |                                      |   |                              |

| Tariff<br>No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty           |             | Statistical Key    |                    |                               |
|----------------------|--|------------------------|-------------|--------------------|--------------------|-------------------------------|
|                      |  | Fiscal<br>Entry<br>(3) | Full<br>(4) | Code<br>No.<br>(5) | Description<br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 48.02                | <b>Hand-made paper and paperboard :</b>  |                        |             | 641.70             |                    | Cwt.                          |
|                      | A. Imported by a manufacturer approved in that behalf by the Commissioner  | 15%                    | Free        |                    |                    |                               |
|                      | B. Other   | 25%                    | Free        |                    |                    |                               |
| 48.03                | <b>Parchment or grease-proof paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets</b>  | 25%                    | Free        | 641.90             |                    | Cwt.                          |
| 48.04                | <b>Composite paper or paperboard (made by sticking flat layers together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets :</b> |                        |             | 641.90             |                    | Cwt.                          |
|                      | A. Imported by a manufacturer approved in that behalf by the Commissioner  | 15%                    | Free        |                    |                    |                               |
|                      | B. Other   | 25%                    | Free        |                    |                    |                               |
| 48.05                | <b>Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets :</b>  |                        |             | 641.90             |                    | Cwt.                          |
|                      | A. Imported by a manufacturer approved in that behalf by the Commissioner  | 15%                    | Free        |                    |                    |                               |
|                      | B. Other   | 25%                    | Free        |                    |                    |                               |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Code No.<br>(5) | Statistical Key    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) |                 | Description<br>(6) | Unit of Quantity<br>(7) |
| 48.06             | Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets  | 25%                 | Free        | 641.90          |                    | Cwt.                    |
| 48.07             | Paper and paperboard, impregnated, coated, surface-coloured, surface-decorated or printed (not being merely ruled, lined or squared and not constituting printed matter within Chapter 49) in rolls or sheets : |                     |             | 641.20          |                    | Cwt.                    |
|                   | A. Imported by a manufacturer approved in that behalf by the Commissioner   | 15%                 | Free        |                 |                    |                         |
|                   | B. Other  | 25%                 | Free        |                 |                    |                         |
| 48.08             | Filter blocks, slabs and plates, of paper pulp  | 25%                 | Free        | 641.90          |                    | Cwt.                    |
| 48.09             | Building board of wood pulp or of vegetable fibre, whether or not bonded with natural or artificial resins or with similar binders  | 25%                 | Free        | 641.60          |                    | Cwt.                    |
| 48.10             | Cigarette paper, cut to size, whether or not in the form of booklets or tubes   | 25%                 | Free        | 642.90          |                    | Cwt.                    |
| 48.11             | Wallpaper and lincrusta; window transparencies of paper   | 25%                 | Free        | 641.90          |                    |                         |

| Tariff<br>No. | Tariff Description  | Rate of Duty       |      | Statistical Key |             |                               |
|---------------|---|--------------------|------|-----------------|-------------|-------------------------------|
|               |   | Fiscal<br>Entry    | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity<br>(7) |
| (1)           | (2)   | (3)                | (4)  | (5)             | (6)         |                               |
| 48.12         | Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size with or without a coating of linoleum compound :   |                    |      | 657.40          |             | Sq. Yard                      |
|               | A. Tiles  | 66 $\frac{2}{3}$ % | Free |                 |             |                               |
|               | B. Other  | 50%                | Free |                 |             |                               |
| 48.13         | Carbon and other copying papers (including duplicator stencils) and transfer papers, cut to size, whether or not put up in boxes  | 25%                | Free | 642.90          |             |                               |
| 48.14         | Writing blocks, envelopes, letter cards, plain postcards, correspondence cards ; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery | 25%                | Free | 642.20          |             | Cwt.                          |
| 48.15         | Other paper and paper-board, cut to size or shape :   |                    |      | 642.90          |             |                               |
|               | A. Teleprinter paper and wheatstone paper (morse tape), spool paper (for example, lithographic and mono-type spool papers)  | 5%                 | Free |                 |             |                               |
|               | B. Toilet paper   | 33 $\frac{1}{3}$ % | Free |                 |             |                               |
|               | C. Other  | 25%                | Free |                 |             |                               |

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      |             | Statistical Key |                        |
|---------------|---|-----------------|------|-------------|-----------------|------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No. | Description     | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)             | (4)  | (5)         | (6)             | (7)                    |
| 48.16         | Boxes, bags and other packing containers, of paper or paperboard  | 25%             | Free | 642.11      |                 | Cwt.                   |
| 48.17         | Box files, letter trays, storage boxes and similar articles, of paper or paperboard, of a kind commonly used in offices, shops and the like   | 25%             | Free | 642.12      |                 | Cwt.                   |
| 48.18         | Registers, exercise books, note books, memorandum blocks, order books, receipt books, diaries, blotting-pads, binders (loose-leaf or other), file covers and other stationery of paper or paperboard ; sample and other albums and book cover, of paper or paperboard : |                 |      | 642.30      |                 |                        |
|               | A. Diaries  | 40%             | Free |             |                 |                        |
|               | B. Other  | 25%             | Free |             |                 |                        |
| 48.19         | Paper or paperboard labels, whether or not printed or gummed  | 25%             | Free | 892.91      |                 |                        |
| 48.20         | Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened) :   |                 |      | 642.90      |                 |                        |
|               | A. Accessories imported for use with industrial machinery   | 5%              | Free |             |                 |                        |
|               | B. Other  | 25%             | Free |             |                 |                        |



| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 48.21      | Other articles of paper pulp, paper, paperboard or cellulose wadding :       |              |      | 642.90          |             |                  |
|            | A. Electrolytic paper, in rolls, of a kind used with echo-sounding equipment | Free         | Free |                 |             |                  |
|            | B. Other   | 25%          | Free |                 |             |                  |

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

**NOTES**

1. This Chapter does NOT cover :

- (a) Paper, paperboard, or cellulose wadding, or articles thereof, in which printing is merely incidental to their primary use (Chapter 48) ;
- (b) Playing cards or other goods falling within any heading in Chapter 97 ; or
- (c) Original engravings, prints or lithographs (heading No. 99.02), postage, revenue or similar stamps falling within heading No. 99.04, antiques of an age exceeding one hundred years or other articles falling within any heading in Chapter 99.

2. Newspapers, journals and periodicals which are bound otherwise than in paper, and sets of newspapers, journals or periodicals comprising more than one number under a single cover are to be treated as falling within heading No. 49.01 and not within heading No. 49.02.

3. Heading No. 49.01 is to be extended to apply to :—

- (a) A collection of printed reproductions of, for example, works of art or drawings, with a relative text, put up with numbered pages in a form suitable for binding into one or more volumes ;
- (b) A pictorial supplement accompanying, and subsidiary to, a bound volume ; and
- (c) Printed parts of books or booklets, in the form of assembled or separate sheets or signatures, constituting the whole or a part of a complete work and designed for binding.

However, printed pictures or illustrations not bearing a text, whether in the form of signatures or separate sheets, fall in heading No. 49.11

4. Headings Nos. 49.01 and 49.02 are to be taken NOT to apply to publications issued for advertising purposes by or for an advertiser named therein or to publications which are primarily devoted to advertising (including tourist propaganda). Such publications are to be taken as falling within heading No. 49.11.

5. For the purposes of heading No. 49.03, the expression "Children's picture books" means books for children in which the pictures form the principal interest and the text in subsidiary.

6. For the purposes of heading No. 49.06, the expression "manuscripts and typescripts" is to be taken to extend to carbon copies or copies on sensitised paper of manuscripts and typescripts. References in this Chapter to printed matter of any kind include references to any matter of that kind which is reproduced by means of a duplicating machine.

7. For the purposes of heading No. 49.09 the expression "picture postcards" means cards consisting essentially of an illustration and bearing printed indications of their use.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 49.01      | Printed books, booklets, brochures, pamphlets and leaflets  | Free         | Free | 892.10          |             |                  |
| 49.02      | Newspapers, journals and periodicals, whether or not illustrated  | Free         | Free | 892.20          |             |                  |
| 49.03      | Children's picture books and painting books   | Free         | Free | 892.10          |             |                  |
| 49.04      | Music, printed or in manuscript, whether or not bound or illustrated  | Free         | Free | 892.30          |             |                  |
| 49.05      | Maps and hydrographic and similar charts of all kinds, including atlases, wall maps and topographical plans, printed; printed globes (terrestrial or celestial) | Free         | Free | 892.10          |             |                  |

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |   |                  |
|------------|--|--------------|------|-----------------|---|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description                                     | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)   | (7)              |
| 49.06      | Plans and drawings, for industrial, architectural, engineering, commercial or similar purposes, whether original or reproductions on sensitised paper; manuscripts and typescripts   | Free         | Free | 892.99          |   |                  |
| 49.07      | Unused postage, revenue and similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes, stock, share and bond certificates and similar documents of title; cheque books: |              |      | 2.1             | Issued banknotes: Notes of Nigerian circulation | Face Value       |
|            |  |              |      | 2.2             | Other banknotes                                 | Face Value       |
|            |  |              |      | 892.93          | Other   | Value            |
|            | A. Cheque books and cheques  | 25%          | Free |                 |   |                  |
|            | B. Other   | Free         | Free |                 |   |                  |
| 49.08      | Transfers (decalcomanias)  | 25%          | Free | 892.40          |   |                  |
| 49.09      | Picture postcards, christmas and other picture greeting cards printed by any process, with or without trimmings:   |              |      | 892.40          |   |                  |
|            | A. Greeting cards  | 40%          | Free |                 |   |                  |
|            | B. Other   | 25%          | Free |                 |   |                  |
| 49.10      | Calendars of any kind, of paper or paperboard, including calendar blocks   | 40%          | Free | 892.94          |   |                  |

Section X  
49.11

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

# SECTION XI

## TEXTILES AND TEXTILE ARTICLES

### NOTES

1. This Section does NOT include :

- (a) Animal brush making bristles or hair (heading No. 05.02) ; horsehair or horsehair waste of heading No. 05.03 ;
- (b) Human hair or articles of human hair of heading No. 05.01, 67.03 or 67.04, except straining cloth of a kind commonly used in oil presses and the like (heading No. 59.17) ;
- (c) Vegetable materials falling within Chapter 14 ;
- (d) Asbestos (heading No. 25.24) or articles of asbestos (heading No. 68.13 or 68.14) ;
- (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials) ;
- (f) Sensitised textile fabric (heading No. 37.03) ;
- (g) Monofil of which any cross-sectional dimension exceeds one millimetre and strip (artificial straw and the like) of a width exceeding five millimetres, of artificial plastic material (Chapter 39) or plaits or fabrics of such monofil or strip (Chapter 46) ;
- (h) Woven textile fabrics, felt or bonded fibre fabrics, impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40 ;
- (i) Skins with their wool on (Chapter 41 or 43) or articles of fur skin, artificial fur or articles thereof, falling within Chapter 43 ;
- (k) Articles falling within heading No. 42.01 or 42.02 (saddlery, harness, travel goods, haversacks, handbags and the like) ;
- (l) Cellulose wadding (Chapter 48) ;
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64 ;
- (n) Headgear or parts thereof falling within Chapter 65 ;
- (o) Hair nets of any kind (heading No. 65.05 or 67.04 as the case may be) ;
- (p) Goods falling within Chapter 67 ;
- (q) Abrasive-coated threads, cords or fabric (heading No. 68.06) ;
- (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70) ;
- (s) Articles falling within Chapter 94 (furniture and bedding) ; or
- (t) Articles falling within Chapter 97 (toys, games and sports requisites).

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

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

(B) For the purposes of the above rules :

(a) Metallised yarn shall be treated as a single textile material and its weight shall be taken as the aggregate of the weight of the textile and metal components, and, for the classification of woven fabrics, metal thread is to be regarded as a textile material ;

(b) Where a heading in question refers to goods of different textile materials (for example, silk and waste silk or carded sheep's or lambs' wool and combed sheep's or lambs' wool), all those materials shall be treated as being one and the same ;

(c) Except as provided in (B) (a), the weight of constituents other than textile materials is not to be included in the weight of the goods.

(C) The provisions of paragraphs (A) and (B) above are to be applied also to the yarns referred to in Note 3 below.

3. (A) For the purposes of this Section, and subject to the exceptions in paragraph (B) below, yarns (single, multiple or cabled) of the following descriptions are to be treated as 'twine, cordage, ropes and cables' :

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

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

(c) Of true hemp of flax :

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

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

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

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

(f) Reinforced with metal.

(B) Exceptions :

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

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

(c) Silk worn gut, imitation catgut of silk or of man-made fibres, and monofil of Chapter 51 ;

(d) Metallised yarn, not being yarn reinforced with metal ; and

(e) Chenille yarn and gimped yarn.

4.—(A) For the purposes of Chapters 50, 51, 53, 54, 55 and 56, the expression "put up for retail sale" in relation to yarn means, subject to the exceptions in paragraph (B) below, yarn put up :

(a) In balls or on cards, reels, tubes or similar supports, of a weight (including support) not exceeding :

(i) 200g in the case of flax and remie ;

(ii) 85g in the case of silk, noil or other waste silk, and man-made fibres (continuous) ; or

(iii) 125g in other cases ;

(b) In hanks or skeins of a weight not exceeding :

(i) 85g in the case of silk, noil or other waste silk, and man-made fibres (continuous) ; or



(ii) 125g in other cases ;  
 (c) In hanks or skeins comprising several smaller hanks or skeins separated by dividing threads which render them independent one of the other, each of uniform weight not exceeding :

- (i) 85g in the case of silk, noil or other waste silk, and man-made fibres (continuous) ; or
- (ii) 125g in other cases.

(B) Exceptions :

(a) Single yarn of any textile material, except :

- (i) single yarn of sheep's or lambs' wool or of fine animal hair, unbleached ; and
- (ii) Single yarn of sheep's or lambs' wool or of fine animal hair, bleached, dyed or printed, of a length less than 2,000 m/kg ;

(b) Multiple or cabled yarn, unbleached :

- (i) Of silk, noil or other waste silk, however put up ; or
- (ii) Of other textile material except sheep's or lambs' wool or fine animal hair, in hanks or skeins ;

(c) Multiple or cabled yarn of silk, noil or other waste silk, bleached, dyed or printed, of a length not less than 75,000 m/kg, measured multiple ; and

(d) Single, multiple or cabled yarn of any textile material :

- (i) In cross-reeled hanks or skeins ; or
- (ii) Put up on supports indicating their use in the textile industry (for example, cops, twisting mill tubes, pirns, conical bobbins or spindles).

5.—(a) For the purposes of heading No. 55.07, "gauze" means a fabric with a warp composed wholly or in part of standing or ground threads and crossing or doup threads which cross the standing or ground threads making a half turn, a complete turn or more to form loops through which weft threads pass.

(b) For the purposes of heading No. 58.08, "plain" means consisting solely of a single series of regular meshes of the same shape or size without any pattern or filling-in of the meshes. In applying this definition no account is to be taken of any minor open spaces which are inherent in the formation of the meshes.

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

- (a) Cut otherwise than into rectangles ;
- (b) Made ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain dusters, towels, table cloths, scarf squares and blankets) ;
- (c) Hemmed or with rolled edges (except fabrics in the piece which have been cut from wider pieces and hemmed or rolled merely to prevent unravelling), or with a knotted fringe at any of the edges ;
- (d) Cut to size and having undergone a process of drawn thread work ;
- (e) Assembled by sewing, gumming or otherwise (other than piece goods consisting of two or more lengths of identical material joined end to end and piece goods composed of two or more fabrics assembled in layers, whether or not padded).

7. The headings of Chapters 50 to 57 and, except where the context otherwise requires, the headings of Chapters 58 to 60, do not apply to goods made up within the meaning of Note 6 above. Chapters 50 to 57 are to be taken not to apply to goods falling within Chapter 58 or 59.



CHAPTER 50  
SILK AND WASTE SILK

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 50.01             | Silk-worm cocoons suitable for reeling   | 33½%                | Free        | 261.00          |                    | Cwt.                    |
| 50.02             | Raw silk (not thrown)  | 33½%                | Free        | 261.00          |                    | Cwt.                    |
| 50.03             | Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags) | 33½%                | Free        | 261.00          |                    | Cwt.                    |
| 50.04             | Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale             | 33½%                | Free        | 651.10          |                    | Lbs.                    |
| 50.05             | Yarn spun from silk waste other than noil, not put up for retail sale                          | 33½%                | Free        | 651.10          |                    | Lb.                     |
| 50.06             | Yarn spun from noil silk, not put up for retail sale   | 33½%                | Free        | 651.10          |                    | Lb.                     |
| 50.07             | Silk yarn and yarn spun from noil or other waste silk, put up for retail sale                  | 33½%                | Free        | 651.10          |                    | Lb.                     |
| 50.08             | Silk-worm gut ; imitation catgut of silk   | 33½%                | Free        | 651.10          |                    | Lb.                     |
| 50.09             | Woven fabrics of silk or of waste silk other than noil   |                     |             | 653.19          |                    | Sq. Yard and Lb.        |

Section XI  
50.09

| Tariff<br>No. | Tariff Description           | Rate of Duty                           |      | Statistical Key |             |                        |
|---------------|------------------------------|--|------|-----------------|-------------|------------------------|
|               |                              | Fiscal<br>Entry                        | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)                          | (3)                                    | (4)  | (5)             | (6)         | (7)                    |
| 50.10         | A. Brocade ; damask ; Madras | the sq.<br>yard<br>£0-7s-0d<br>or 100% | Free | 653.19          |             | Sq. Yard<br>and Lb.    |
|               | B. Other                     | the sq.<br>yard<br>£0-8s-0d<br>or 100% | Free |                 |             |                        |
|               | Woven fabrics of noil silk   |  |      |                 |             |                        |
|               | A. Brocade ; damask ; madras | the sq.<br>yard<br>£0-7s-0d<br>or 100% | Free |                 |             |                        |
|               | B. Other                     | the sq.<br>yard<br>£0-8s-0d<br>or 100% | Free |                 |             |                        |

## CHAPTER 51

## MAN-MADE FIBRES (CONTINUOUS)

## NOTES

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

(a) By polymerisation or condensation of organic monomers, for example, polyamides, polyesters, polyurethanes and polyvinyl derivatives ; or

(b) By chemical transformation of natural organic polymers (such as cellulose, casein, proteins and algae), for example, viscose rayon, cuprammonium rayon (cupra), cellulose acetate and alginates.

2. Heading No. 51.01 is to be taken not to apply to continuous filament tow of man-made fibres falling within Chapter 56.

3. The expression "yarn of man-made fibres (continuous)" is to be taken not to apply to yarn (known as "ruptured filament yarn") of which the majority of the filaments have been ruptured by passage through rollers or other devices (Chapter 56).

4. Monofil of man-made fibres materials of which no cross-sectional dimension exceeds 1 mm is to be classified in heading No. 51.01 when of a weight less than 6.6 mg/m (60 denier) and in heading No. 51.02 in other cases. Monofil of which any cross-sectional dimension exceeds 1 mm is to be classified in Chapter 39.

Strip (artificial straw and the like) of man-made fibre materials is to be classified in heading No. 51.02 when of a width not exceeding 5 mm and in Chapter 39 in other cases.

| Tariff No. | Tariff Description  | Rate of Duty                                       |      | Statistical Key  |  |                  |
|------------|---|--|------|------------------|--|------------------|
|            |   | Fiscal Entry                                       | Full | Code No.         | Description                                  | Unit of Quantity |
| (1)        | (2)   | (3)  | (4)  | (5)              | (6)  | (7)              |
| 51.01      | Yarn of man-made fibres (continuous) not put up for retail sale :<br><br>A. Sewing thread | the lb. (net thread weight)<br>£0-5s-6d<br>or 33½% | Free | 651.60<br>651.70 | Of synthetic fibres<br>Of regenerated fibres | Lb.<br>Lb.       |

Section XI  
51.01

| Tariff No.<br><br>(1) | Tariff Description<br><br>(2)  | Rate of Duty  |             | Statistical Key  |  |                         |
|-----------------------|--|---|-------------|------------------|--|-------------------------|
|                       |  | Fiscal Entry<br>(3)                                   | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)                           | Unit of Quantity<br>(7) |
|                       | B. Darning, crocheting or embroidery   | the lb.<br>(net thread weight)<br>£0-4s-0d<br>or 33½% | Free        |                  |  |                         |
|                       | C. Imported for use by a manufacturer approved in that behalf by the Commissioner  | the lb.<br>(net thread weight)<br>£0-0s-10d           | Free        |                  |  |                         |
|                       | D. Waste yarns imported for use in the manufacture of blankets or towels by a manufacturer approved in that behalf by the Commissioner | the lb.<br>(net thread weight)<br>£0-0s-6d            | Free        |                  |  |                         |
|                       | E. Other   | the lb.<br>(net thread weight)<br>£0-1s-2d            | Free        |                  |  |                         |
| 51.02                 | Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials :                                     |   |             | 651.60<br>651.70 | Of synthetic fibres<br>Of regenerated fibres | Lb.<br>Lb.              |

| Tariff No. | Tariff Description  | Rate of Duty  |      | Statistical Key  |  |                  |
|------------|---|---|------|------------------|--|------------------|
|            |   | Fiscal Entry  | Full | Code No.         | Description                                  | Unit of Quantity |
| (1)        | (2)   | (3)   | (4)  | (5)              | (6)  | (7)              |
| 51.03      | A. Sewing thread  | the lb.<br>(net thread weight)<br>£0-5s-6d<br>or 33½% | Free |                  |  |                  |
|            | B. Darning, crocheting or embroidery  | the lb.<br>(net thread weight)<br>£0-4s-0d<br>or 33½% | Free |                  |  |                  |
|            | C. Imported for use by a manufacturer approved in that behalf by the Commissioner | the lb.<br>(net thread weight)<br>£0-0s-10d           | Free |                  |  |                  |
|            | D. Other  | the lb.<br>(net thread weight)<br>£0-1s-2d            | Free |                  |  |                  |
|            | Yarn of man-made fibres (continuous), put up for retail sale :                    |   |      | 651.60<br>651.70 | Of synthetic fibres<br>Of regenerated fibres | Lb.<br>Lb.       |
|            | A. Sewing thread  | the lb.<br>(net thread weight)<br>£0-5s-6d<br>or 33½% | Free |                  |  |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty  |             | Statistical Key |  |                         |
|-------------------|--|---|-------------|-----------------|--|-------------------------|
|                   |  | Fiscal Entry<br>(3)                                   | Full<br>(4) | Code No.<br>(5) | Description<br>(6)                                     | Unit of Quantity<br>(7) |
| 51.04             | B. Darning, crocheting or embroidery   | the lb.<br>(net thread weight)<br>£0-4s-0d<br>or 33½% | Free        |                 |  |                         |
|                   | C. Other   | the lb.<br>(net thread weight)<br>£0-1s-2d            | Free        |                 |  |                         |
|                   | Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No. 51.01 or 51.02 |   |             | 653.57          | Of synthetic fibres, white, bleached or unbleached     | Sq. Yard and Lb.        |
|                   |  |   |             | 653.58          | Headties of synthetic fibres in the piece              | Sq. Yard and Lb.        |
|                   | A. Brocade ; damask ; Madras   | the sq. yard<br>£0-7s-0d<br>or 100%                   | Free        | 653.59          | Synthetic fibres coloured, printed or piece-dyed       | Sq. Yard and Lb.        |
|                   | B. Suitings  | the sq. yard<br>£0-8s-0d<br>or 100%                   | Free        | 653.67          | Of regenerated fibres, white, bleached or unbleached   | Sq. Yard and Lb.        |
|                   | C. Other   | the Sq. yard<br>£0-2s-9d<br>or 40%                    | Free        | 653.69          | Of regenerated fibres, coloured, printed or piece-dyed | Sq. Yard and Lb.        |

CHAPTER 52  
METALLISED TEXTILES

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                        |             | Statistical Key |                    |                         |
|-------------------|---|-------------------------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)                 | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 52.01             | Metallised yarn, being textile yarn spun with metal or covered with metal by any process  | 33½%                                | Free        | 651.90          |                    | Lb.                     |
| 52.02             | Woven fabrics of metal thread or of metallised yarn, of a kind used in articles of apparel, as furnishing fabrics or the like : | the sq. yard<br>£0-8s-0d<br>or 100% | Free        | 653.90          |                    | Lb.                     |

CHAPTER 53  
WOOL AND OTHER ANIMAL HAIR  
NOTE

The expression "fine animal hair" means hair of alpaca, llama, vicuna, yak, camel, Angora, Tibetan, Kashmir and similar goats (but not common goats), rabbit (including Angora rabbit), hare, beaver, nutria and musk rat.

| Tariff No.<br>(1) | Tariff Description<br>(2)                                | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 53.01             | Sheep's or lambs' wool, not carded or combed             | 33½%                | Free        | 262.00          |                    | Cwt.                    |
| 53.02             | Other animal hair (fine or coarse), not carded or combed | 33½%                | Free        | 262.00          |                    | Cwt.                    |



| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|--|-----------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 53.03         | Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted                                  | 33½%            | Free | 262.00          |             | Cwt.                   |
| 53.04         | Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), pulled or garnetted (including pulled or garnetted rags) | 33½%            | Free | 262.00          |             | Cwt.                   |
| 53.05         | Sheep's or Lambs' wool or other animal hair (fine or coarse), carded or combed   | 33½%            | Free | 262.00          |             | Cwt.                   |
| 53.06         | Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale   | 50%             | Free | 651.20          |             | lb.                    |
| 53.07         | Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale   | 50%             | Free | 651.20          |             | lb.                    |
| 53.08         | Yarn of fine animal hair (carded or combed), not put up for retail sale  | 50%             | Free | 651.20          |             | lb.                    |
| 53.09         | Yarn of Horsehair or of other coarse animal hair, not put up for retail sale   | 50%             | Free | 651.20          |             | lb.                    |
| 53.10         | Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale                      | 50%             | Free | 651.20          |             | lb.                    |

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)                                  | Rate of Duty                        |                 | Statistical Key        |                        |                               |
|--------------------------|--|-------------------------------------|-----------------|------------------------|------------------------|-------------------------------|
|                          |  | Fiscal<br>Entry<br><br>(3)          | Full<br><br>(4) | Code<br>No.<br><br>(5) | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 53.11                    | Woven fabrics of sheep's or lambs' wool or of fine animal hair | the sq. yard<br>£0-8s-0d<br>or 100% | Free            | 653.20                 |                        | Sq. yard and lb.              |
| 53.12                    | Woven fabric of coarse animal hair other than horse-hair       | the sq. yard<br>£0-8s-0d<br>or 100% | Free            | 653.90                 |                        | Sq. yard and lb.              |
| 53.13                    | Woven fabrics of horse-hair                                    | the sq. yard<br>£0-8s-0d<br>or 100% | Free            | 653.90                 |                        | Sq. yard and lb.              |

CHAPTER 54  
FLAX AND RAMIE

| Tariff No. | Tariff Description   | Rate of Duty                        |      | Statistical Key |             |                  |
|------------|--|-------------------------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry                        | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                                 | (4)  | (5)             | (6)         | (7)              |
| 54.01      | Flax, raw or processed but not spun ; flax tow and waste (including pulled or garnetted rags)    | 33½%                                | Free | 265.00          |             | Cwt.             |
| 54.02      | Ramie, raw or processed but not spun, ramie noils and waste (including pulled or garnetted rags) | 33½%                                | Free | 265.00          |             | Cwt.             |
| 54.03      | Flax or ramie yarn, not put up for retail sale   | 33½%                                | Free | 651.50          |             | Lb.              |
| 54.04      | Flax or ramie yarn, put up for retail sale   | 33½%                                | Free | 651.50          |             | Lb.              |
| 54.05      | Woven fabrics of flax or of ramie  | the sq. yard<br>£0-8s-0d<br>or 100% | Free | 653.30          |             | Sq. Yard and Lb. |

CHAPTER 55  
COTTON

| Tariff No. | Tariff Description  | Rate of Duty                                    |      | Statistical Key |             |                  |
|------------|---|---|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry                                    | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)   | (4)  | (5)             | (6)         | (7)              |
| 55.01      | Cotton, not carded or combed  | 33½%  | Free | 263.00          |             | Cwt.             |
| 55.02      | Cotton linters  | 33½%  | Free | 263.00          |             | Cwt.             |
| 55.03      | Cotton waste (including pulled or garnetted rags), not carded or combed           | 33½%  | Free | 263.00          |             | Cwt.             |
| 55.04      | Cotton, carded or combed  | 33½%  | Free | 263.00          |             | Cwt.             |
| 55.05      | Cotton yarn, not put up for retail sale :   |   |      | 651.30          |             | Lb.              |
|            | A. Sewing thread  | the lb. (net thread weight)<br>£0-5s-6d or 33½% | Free |                 |             |                  |
|            | B. Darning, crocheting or embroidery  | the lb. (net thread weight)<br>£0-4s-0d or 33½% | Free |                 |             |                  |
|            | C. Imported for use by a manufacturer approved in that behalf by the Commissioner | the lb. (net thread weight)<br>£0-0s-10d        | Free |                 |             |                  |

| Tariff<br>No. | Tariff Description   | Rate of Duty  |      | Statistical Key |             |                        |
|---------------|--|---|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry   | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)   | (4)  | (5)             | (6)         | (7)                    |
| 55.06         | D. Waste yarns imported for use in the manufacture of blankets or towels by a manufacturer approved in that behalf by the Commissioner | the lb.<br>(net<br>thread<br>weight)<br>£0-0s-6d            | Free | 651.40          |             | Lb.                    |
|               | E. Other   | the lb.<br>(net<br>thread<br>weight)<br>£0-1s-2d            | Free |                 |             |                        |
|               | Cotton yarn, put up for retail sale :  |   |      |                 |             |                        |
|               | A. Sewing thread   | the lb.<br>(net<br>thread<br>weight)<br>£0-5s-6d<br>or 33½% | Free |                 |             |                        |
|               | B. Darning, crocheting or embroidery   | the lb.<br>(net<br>thread<br>weight)<br>£0-4s-0d<br>or 33½% | Free |                 |             |                        |
|               | C. Other   | the lb.<br>(net<br>thread<br>weight)<br>£0-1s-2d            | Free |                 |             |                        |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                       |             | Statistical Key  |  |  |
|-------------------|---|------------------------------------|-------------|--|--|--|
|                   |   | Fiscal Entry<br>(3)                | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)   | Unit of Quantity<br>(7)  |
| 55.07             | Cotton gauze  | the sq. yard<br>£0-2s-9d<br>or 40% | Free        | 652.25<br>652.29   | White<br>Other   | Sq. Yard and Lb.<br>Sq. Yard and Lb.   |
| 55.08             | Terry towelling and similar terry fabrics of cotton   | the sq. yard<br>£0-4s-0d<br>or 50% | Free        | 652.10<br>652.25<br>652.26<br>652.27<br>652.28<br>652.29 | Grey (unbleached) not mercerised<br>White (bleached)<br>Printed<br>Piece-dyed<br>Colour-woven<br>Other | Sq. Yard and Lb.<br>Sq. Yard and Lb.<br>Sq. Yard and Lb.<br>Sq. Yard and Lb.<br>Sq. Yard and Lb.<br>Sq. Yard and Lb. |
| 55.09             | Other woven fabrics of cotton :   |                                    |             | 652.10<br>652.25<br>652.26                               | Grey (unbleached), not mercerised<br>White (bleached)<br>Printed                                       | Sq. Yard and Lb.<br>Sq. Yard and Lb.<br>Sq. Yard and Lb.   |
|                   | A. Unbleached grey fabrics imported for use by a manufacturer approved in that behalf by the Commissioner | the sq. yard<br>£0-1s-3d           | Free        | 652.27<br>652.28<br>652.29                               | Piece-dyed<br>Colour-woven<br>Other  | Sq. Yard and Lb.<br>Sq. Yard and Lb.<br>Sq. Yard and Lb.   |

Section XI  
55.09

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)   | Rate of Duty                           |                 | Statistical Key        |                        |                               |
|--------------------------|---|--|-----------------|------------------------|------------------------|-------------------------------|
|                          |   | Fiscal<br>Entry<br><br>(3)             | Full<br><br>(4) | Code<br>No.<br><br>(5) | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
|                          | B. Brocade ; Damask ; Madras  | the sq.<br>yard<br>£0-7s-0d<br>or 100% | Free            |                        |                        |                               |
|                          | C. Suitings   | the sq.<br>yard<br>£0-8s-0d<br>or 100% | Free            |                        |                        |                               |
|                          | D. Other  |  |                 |                        |                        |                               |
|                          | (1) Imported for use exclusively for<br>the production of Umbrellas by<br>a manufacturer approved in that<br>behalf by the Commissioner | 33½%                                   | Free            |                        |                        |                               |
|                          | (2) Other   | the sq.<br>yard<br>£0-2s-9d<br>or 40%  | Free            |                        |                        |                               |



## CHAPTER 56

## MAN-MADE FIBRES (DISCONTINUOUS)

## NOTES

Heading No. 56.02 is to be taken to apply only to continuous filament tow of man-made fibres, consisting of parallel filaments of a uniform length equal to the length of the tow, meeting the following specification :

- (a) Length of tow exceeding 2 m ;
- (b) Twist less than 5 turns per metre ;
- (c) Weight per filament less than 6.6 mg/m (60 denier) ;
- (d) In the case of filaments described in Note 1 (a) to Chapter 51, the tow must be drawn, that is to say, be incapable of being stretched by more than 100 per cent of its length ;
- (e) Total weight of tow
  - (i) In the case of filaments described in Note 1 (b) to Chapter 51, more than 0.5 g/m (4,500 denier) ;
  - (ii) In the case of filaments described in Note 1 (a) to Chapter 51, more than 1.66 g/m (15,000 denier).

Tow of a length not exceeding 2 m is to be classified in heading No. 56.01.

| Tariff No. | Tariff Description   | Rate of Duty                     |      | Statistical Key |             |                  |
|------------|--|----------------------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry                     | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                              | (4)  | (5)             | (6)         | (7)              |
| 56.01      | Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning :                 |                                  |      | 266.00          |             | Cwt.             |
|            | A. Imported for blending with local cotton by a manufacturer approved in that behalf by the Commissioner | the lb. (net weight)<br>£0-0s-4d | Free |                 |             |                  |
|            | B. Other   | 33½%                             | Free |                 |             |                  |
| 56.02      | Continuous filament tow for the manufacture of man-made fibres (discontinuous)                           | 33½%                             | Free | 266.00          |             | Cwt.             |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty  |             | Code No.<br>(5) | Statistical Key    |                         |
|-------------------|---|---|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)                                   | Full<br>(4) |                 | Description<br>(6) | Unit of Quantity<br>(7) |
| 56.03             | Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning | 33½%  | Free        | 266.00          |                    | Cwt.                    |
| 56.04             | Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning :   |   |             | 266.00          |                    | Cwt.                    |
|                   | A. Imported for use by a manufacturer approved in that behalf by the Commissioner   | the lb.<br>(net thread weight)<br>£0-0s-4d            | Free        |                 |                    |                         |
|                   | B. Other  | 33½%  | Free        |                 |                    |                         |
| 56.05             | Yarn of man-made fibres (discontinuous or waste), not put up for retail sale :  |   |             | 651.70          |                    | Lb.                     |
|                   | A. Sewing thread  | the lb.<br>(net thread weight)<br>£0-5s-6d<br>or 33½% | Free        |                 |                    |                         |
|                   | B. Darning, crocheting or embroidery  | the lb.<br>(net thread weight)<br>£0-4s-0d<br>or 33½% | Free        |                 |                    |                         |

| Tariff No. | Tariff Description   | Rate of Duty  |      | Statistical Key |             |                  |
|------------|--|---|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry  | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)   | (4)  | (5)             | (6)         | (7)              |
| 56.06      | C. Imported for use by a manufacturer approved in that behalf by the Commissioner  | the lb.<br>(net thread weight)<br>£0-0s-10d           | Free | 651.60          |             | Lb.              |
|            | D. Waste yarns imported for use in the manufacture of blankets or towels by a manufacturer approved in that behalf by the Commissioner | the lb.<br>(net thread weight)<br>£0-0s-6d            | Free |                 |             |                  |
|            | E. Other   | the lb.<br>(net thread weight)<br>£0-1s-2d            | Free |                 |             |                  |
|            | Yarn of man-made fibres (discontinuous or waste), put up for retail sale :   |   |      |                 |             |                  |
|            | A. Sewing thread   | the lb.<br>(net thread weight)<br>£0-5s-6d<br>or 33½% | Free |                 |             |                  |
|            | B. Darning, crocheting or embroidery   | the lb.<br>(net thread weight)<br>£0-4s-0d<br>or 33½% | Free |                 |             |                  |

Section XI  
56.06

| Tariff No.<br>(1) | Tariff Description<br>(2)                                 | Rate of Duty                               |             | Statistical Key |                                   |                         |
|-------------------|---|--|-------------|-----------------|-----------------------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)                        | Full<br>(4) | Code No.<br>(5) | Description<br>(6)                | Unit of Quantity<br>(7) |
| 56.07             | C. Other  | the lb.<br>(net thread weight)<br>£0-1s-2d | Free        |                 |                                   |                         |
|                   | Woven fabrics of man-made fibres (discontinuous or waste) |  |             | 653.54          | Of synthetic fibres, white        | Sq. Yard and Lb.        |
|                   |   |  |             | 653.55          | Of synthetic fibres, printed      | Sq. Yard and Lb.        |
|                   | A. Brocade ; Damask ; Madras                              | the sq. yard<br>£0-7s-0d or 100%           | Free        | 653.56          | Of synthetic fibres, piece-dyed   | Sq. Yard and Lb.        |
|                   | B. Suitings   | the sq. yard<br>£0-8s-0d or 100%           | Free        | 653.57          | Of synthetic fibres, yarn dyed    | Sq. Yard and Lb.        |
|                   |   |  |             | 653.64          | Of regenerated fibres, white      | Sq. Yard and Lb.        |
|                   |   |  |             | 653.65          | Of regenerated fibres, printed    | Sq. Yard and Lb.        |
|                   | C. Other  | the sq. yard<br>£0-2s-9d or 40%            | Free        | 653.66          | Of regenerated fibres, piece-dyed | Sq. Yard and Lb.        |
|                   |   |  |             | 653.67          | Of regenerated fibres, yarn dyed  | Sq. Yard and Lb.        |

## CHAPTER 57

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

Customs Tariff (Amendment)

1972 No. 7

A 191

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 57.01             | True hemp ("Cannabis sativa"), raw or processed but not spun ; tow and waste of true hemp (including pulled or garnetted rags or ropes)           | 33½%                | Free        | 265.00          |                    | Cwt.                    |
| 57.02             | Manila hemp (abaca) ("Musa textilis"), raw or processed but not spun ; tow and waste of manila hemp (including pulled or garnetted rags or ropes) | 33½%                | Free        | 265.00          |                    | Cwt.                    |
| 57.03             | Jute, raw or processed but not spun ; tow and waste of jute (including pulled or garnetted rags or ropes)   | 33½%                | Free        | 264.00          |                    | Cwt.                    |
| 57.04             | Other vegetable textile fibres, raw or processed but not spun ; waste of such fibres (including pulled or garnetted rags or ropes)                | 33½%                | Free        | 265.00          |                    | Cwt.                    |
| 57.05             | Yarn of true hemp   | 33½%                | Free        | 651.50          |                    | Lb.                     |
| 57.06             | Yarn of jute  | 33½%                | Free        | 651.90          |                    | Lb.                     |
| 57.07             | Yarn of other vegetable textile fibres  | 33½%                | Free        | 651.90          |                    | Lb.                     |
| 57.08             | Paper yarn  | 25%                 | Free        | 651.90          |                    | Lb.                     |

| Tariff No. | Tariff Description   | Rate of Duty                       |      | Statistical Key |             |                  |
|------------|--|------------------------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry                       | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                                | (4)  | (5)             | (6)         | (7)              |
| 57.09      | Woven fabrics of true hemp :   |                                    |      | 653.30          |             | Sq. Yard and Lb. |
|            | A. Imported for use exclusively for the manufacture of tarpaulin by a manufacturer approved in that behalf by the Commissioner   | 25%                                | Free |                 |             |                  |
|            | B. Imported for use exclusively for the manufacture of umbrella by a manufacturer approved in that behalf by the Commissioner  | 33½%                               | Free |                 |             |                  |
|            | C. Other :   |                                    |      | 653.30          |             | Sq. Yard and Lb. |
|            | (1) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles | the sq. yard<br>£0-2s-0d<br>or 40% | Free |                 |             |                  |
|            | (2) Other  | 40%                                | Free |                 |             |                  |
| 57.10      | Woven fabrics of jute :  |                                    |      | 653.40          |             | Sq. Yard and Lb. |
|            | A. Imported for use exclusively for the manufacture of carpets and jute bags by a manufacturer approved in that behalf by the Commissioner   | 20%                                | Free |                 |             |                  |

| Tariff No. | Tariff Description  | Rate of Duty                       |      | Statistical Key |             |                  |
|------------|---|------------------------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry                       | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                                | (4)  | (5)             | (6)         | (7)              |
| 57.11      | B. Other :  |                                    |      |                 |             |                  |
|            | (1) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like) ), of cotton or of mixtures of any such textiles | the sq. yard<br>£0-2s-0d<br>or 40% | Free |                 |             |                  |
|            | (2) Other   | 40%                                | Free |                 |             |                  |
|            | Woven fabrics of other vegetable textile fibres :   |                                    |      | 653.90          |             | Sq. Yard and Lb. |
|            | A. Imported for use exclusively for the manufacture of tarpaulin by a manufacturer approved in that behalf by the Commissioner  | 25%                                | Free |                 |             |                  |
|            | B. Imported for use exclusively for the manufacture of umbrella by a manufacturer approved in that behalf by the Commissioner   | 33½%                               | Free |                 |             |                  |
|            | C. Other :  |                                    |      |                 |             |                  |
|            | (1) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like) ), of cotton or of mixtures of any such textiles | the sq. yard<br>£0-2s-0d<br>or 40% | Free |                 |             |                  |
|            | (2) Other   | 40%                                | Free |                 |             |                  |



Section VI  
57.12

| Tariff<br>No. | Tariff Description  | Rate of Duty                                     |      | Statistical Key |             |                               |
|---------------|---|--|------|-----------------|-------------|-------------------------------|
|               |   | Fiscal<br>Entry                                  | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity<br>(7) |
| (1)           | (2)   | (3)  | (4)  | (5)             | (6)         | (7)                           |
| 57.12         | Woven fabrics of paper yarn :   |  |      | 653.90          |             | Sq. Yard<br>and Lb.           |
|               | A. Imported for use exclusively for the manufacture of tarpaulin by a manufacturer approved in that behalf by the Commissioner  | 25%  | Free |                 |             |                               |
|               | B. Imported for use exclusively for the manufacture of umbrella by a manufacturer approved in that behalf by the Commissioner   | 33½%   | Free |                 |             |                               |
|               | C. Other :  |  |      |                 |             |                               |
|               | (1) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like) ), of cotton or of mixtures of any such textiles | the sq.<br>yard<br><del>£0-2s-0d</del><br>or 40% | Free |                 |             |                               |
|               | (2) Other   | 40%  | Free |                 |             |                               |

## CHAPTER 58

**CARPETS, MATS, MATTING AND TAPESTRIES ; PILE AND CHENILLE FABRICS ; NARROW FABRICS ; TRIMMINGS ; TULLE AND OTHER NET FABRICS ; LACE ; EMBROIDERY**

## NOTES

1. The headings of this Chapter are to be taken not to apply to coated or impregnated fabrics, elastic fabrics or elastic trimmings, machinery belting or other goods falling within Chapter 59. However, embroidery on any textile base falls within heading No. 58.10.
2. In headings Nos. 58.01 and 58.02, the words "carpets" and "rugs" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.
3. For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means :
- Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges ;
  - Tubular woven fabrics of a flattened width not exceeding 30 cm ; and
  - Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.
- Narrow woven fabrics in the form of fringes are to be treated as falling within heading No. 58.07.
4. Heading No. 58.08 is to be taken not to apply to nets or netting in the piece made of twine, cordage or rope, which are to be taken as falling within heading No. 59.05.
5. In heading No. 58.10, the expression "embroidery" means, *inter alia*, embroidery with metal or glass thread on a visible ground of textile fabric and sewn applique work of sequins, beads or ornamental motifs of textile or other materials. The heading is to be taken not to apply to needlework tapestry (heading No. 58.03).
6. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 58.01      | Carpets, carpeting and rugs, knotted (made up or not)   | 50%          | Free | 657.90          |             | Sq. Yard         |
| 58.02      | Other carpets, carpeting, rugs, mats and matting, and "kelem", "Schumacks" and "Karamanie" rugs and the like (made up or not) | 50%          | Free | 657.90          |             | Sq. Yard         |

Section XI  
58.03

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                        |             | Statistical Key  |   |  |
|-------------------|---|-------------------------------------|-------------|--|---|--|
|                   |   | Fiscal Entry<br>(3)                 | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)  | Unit of Quantity<br>(7)  |
| 58.03             | Tapestries, handmade, of the type Gobelins, Flandars, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point and cross stitch) made in panels and the like by hand | 50%                                 | Free        | 657.90   |   | Sq. Yard   |
| 58.04             | Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No. 55.08 and fabrics falling within heading No. 58.05) :             | the sq. yard<br>£0-8s-0d<br>or 100% | Free        | 653.13<br>652.23<br>653.22<br>653.53<br>653.63<br>653.97 | Of Cotton<br>Of wool<br>Of synthetic fibres<br>Of regenerated fibres<br>Other | Sq. Yard and Lb.<br>Sq. Yard and Lb.<br>Sq. Yard and Lb.<br>Sq. Yard and Lb.<br>Sq. Yard and Lb.<br>Sq. Yard and Lb. |
| 58.05             | Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No. 58.06 :                            |                                     |             | 654.01   |   |  |

| Tariff No. | Tariff Description  | Rate of Duty   |   | Statistical Key |             |                  |
|------------|---|--|---|-----------------|-------------|------------------|
|            |   | Fiscal Entry   | Full  | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)  | (4)   | (5)             | (6)         | (7)              |
|            | <p>A. Narrow woven fabrics :</p> <p>(1) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles :</p> <p>(a) Pile fabrics and chenille fabrics</p> <p>(b) Other :</p> <p>(i) Wholly of cotton of plain weave, bleached or unbleached, but not mercerised, dyed or otherwise processed</p> <p>(ii) Other</p> <p>(2) Other</p> <p>B. Other</p> | <p>the sq. yard<br/>£0-8s-0d<br/>or 100%</p> <p>the sq. yard<br/>£0-1s-3d<br/>or 33½%</p> <p>the sq. yard<br/>£0-3s-0d<br/>or 50%</p> <p>40%</p> <p>33½%</p> | <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> |                 |             |                  |

Section XI  
58.06

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

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                               |             | Statistical Key |                    |                         |
|-------------------|---|--|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)                        | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
|                   | (c) Other   | the lb.<br>(net thread weight)<br>£0-1s-2d | Free        |                 |                    |                         |
|                   | (2) Other   | 33½%                                       | Free        |                 |                    |                         |
|                   | B. Braids and ornamental trimmings:<br>(1) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles | the sq. yard<br>£0-2s-0d or 40%            | Free        |                 |                    |                         |
|                   | (2) Other   | 40%  | Free        |                 |                    |                         |
|                   | C. Tassels, pompons and the like  | 40%  | Free        |                 |                    |                         |
| 58.08             | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain  | the sq. yard<br>£0-7s-0d or 100%           | Free        | 654.09          |                    | Lb.                     |
| 58.09             | Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs  | the sq. yard<br>£0-7s-0d or 100%           | Free        | 654.09          |                    | Lb.                     |

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)  | Rate of Duty  |                      | Statistical Key        |                        |                               |
|--------------------------|--|---|----------------------|------------------------|------------------------|-------------------------------|
|                          |  | Fiscal<br>Entry<br><br>(3)  | Full<br><br>(4)      | Code<br>No.<br><br>(5) | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 58.10                    | Embroidery, in the piece, in strips or in motifs :<br><br>A. Embroidered pile and chenille fabrics<br><br>B. Other | the sq. yard<br>£0-10s-0d<br>or 100%<br>the sq. yard<br>£0-7s-0d<br>or 100% | Free<br><br><br>Free | 654.09                 |                        | Lb.                           |

## CHAPTER 59

WADDING AND FELT ; TWINE, CORDAGE, ROPES AND CABLES ; SPECIAL FABRICS ; IMPREGNATED AND COATED FABRICS ; TEXTILE ARTICLES OF A KIND SUITABLE FOR INDUSTRIAL USE

## NOTES

1. For the purposes of this Chapter, the expression "textile fabric" is to be taken to apply only to the textile fabrics of Chapters 50 to 57 and headings Nos. 58.04 and 58.05, the braids and trimmings in the piece of heading No. 58.07, the tulle and other net fabrics of headings Nos. 58.08 and 58.09, lace of heading No. 58.09 and the knitted and crocheted fabrics of heading No. 60.01.



2. Headings Nos. 59.08 and 59.12 are to be taken not to apply to fabrics in which the impregnation or coating is not apparent or is apparent only by reason of a resulting change of colour. Heading No. 59.12 is also to be taken not to apply to :

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

3. In heading No. 59.11 the expression "rubberised textile fabrics" means ;

- (a) Textile fabrics impregnated, coated, covered or laminated with rubber :
  - (i) Weighing not more than  $1,500 \text{ g/m}^2$  ; or
  - (ii) Weighing more than  $1,500 \text{ g/m}^2$  and containing more than 50 per cent by weight of textile material ;
- (b) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre ; and
- (c) Plates, sheets and strips, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter.

4. Heading No. 59.16 is to be taken not to apply to :

- (a) Transmission, conveyor or elevator belting of a thickness of less than 3 mm ; or
- (b) Transmission, conveyor or elevator belts or belting of textile fabric impregnated, coated, covered or laminated with rubber or made from textile yarn or cord impregnated or coated with rubber (heading No. 40.10).

5. Heading No. 59.17 is to be taken to apply to the following goods which are to be taken as not falling within any other heading of Section XI

- (a) Textile products (other than those having the character of the products of headings Nos. 59.14 to 59.16), the following only :
  - (i) Textile fabric, felt and felt-lined woven fabric, coated, covered or laminated with rubber, leather or other material, of a kind commonly used for card clothing, and similar fabric of a kind commonly used in machinery or plant ;
  - (ii) Bolting cloth ;
  - (iii) Straining cloth of a kind commonly used in oil presses and the like, of textile fibres or of human hair ;
  - (iv) Woven textile felts, whether or not impregnated or coated, of a kind commonly used in paper-making or other machinery, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft ;
  - (v) Textile fabrics reinforced with metal, of a kind commonly used in machinery or plant ;
  - (vi) Textile fabrics of the metallised yarn falling within heading No. 52.01, of a kind commonly used in paper-making or other machinery ;
  - (vii) Cords, braids and the like, whether or not coated, impregnated or reinforced with metal, of a kind commonly used in machinery or plant as packing or lubricating materials ;
- (b) Textile articles (other than those of headings Nos. 59.14 to 59.16) of a kind commonly used in machinery or plant (for example, gaskets, washers, polishing discs and other machinery parts).

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

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key  |  |                         |
|-------------------|--|---------------------|-------------|------------------|--|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)                               | Unit of Quantity<br>(7) |
| 59.04             | C. Other made-up articles<br>Twine, cordage, ropes and cables, plaited or not :  | 40%                 | Free        | 655.61           |  | Cwt.                    |
|                   | A. Imported for use exclusively in the production of fishing nets by a manufacturer approved in that behalf by the Commissioner  | 20%                 | Free        |                  |  |                         |
| 59.05             | B. Other<br>Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope  | 33½%                | Free        | 655.63<br>655.64 | Cargo nets<br>Other nets and netting             | Cwt.                    |
|                   | A. Cargo nets, fishing nets  | 33½%                | Free        |                  |  |                         |
| 59.06             | B. Other<br>Other articles made from yarns, twine cordage, or rope or cables, other than textile fabrics and articles made from such fabrics   | 40%                 | Free        | 655.65<br>655.69 | Fenders and other ships' or boats' gear<br>Other | Cwt.<br>Cwt.            |
| 59.07             | Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like ; tracing cloth ; prepared painting canvas ; buckram and similar fabrics for hat foundations and similar uses : |                     |             | 655.40           |  | Cwt.                    |

| Tariff<br>No. | Tariff Description  | Rate of Duty                          |      | Statistical Key |             |                        |
|---------------|---|---------------------------------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry                       | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)                                   | (4)  | (5)             | (6)         | (7)                    |
| 59.08         | A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles | the sq.<br>yard<br>£0-2s-0d<br>or 40% | Free |                 |             |                        |
|               | B. Other  | 40%                                   | Free | 655.40          |             | Cwt.                   |
| 59.09         | Textile fabrics impregnated or coated with preparations of cellulose derivatives or of other artificial plastic materials :   |                                       |      |                 |             |                        |
|               | A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles | the sq.<br>yard<br>£0-2s-0d<br>or 40% | Free |                 |             |                        |
|               | B. Other  | 40%                                   | Free | 655.40          |             | Cwt.                   |
|               | Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil :   |                                       |      |                 |             |                        |
|               | A. Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles | the sq.<br>yard<br>£0-2s-0d<br>or 40% | Free |                 |             |                        |

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

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

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty                     |             | Statistical Key |                    |                         |
|-------------------|--|----------------------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3)              | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 59.15             | Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials  | 40%                              | Free        | 655.90          |                    | Cwt.                    |
| 59.16             | Transmission, conveyor or elevator belts or belting, of textile materials whether or not strengthened with metal or other material   |                                  |             | 655.90          |                    | Cwt.                    |
|                   | A. Accessories imported for use with industrial machinery  | 5%                               | Free        |                 |                    |                         |
|                   | B. Other   | 40%                              | Free        |                 |                    |                         |
| 59.17             | Textile fabrics and textile articles, of a kind commonly used in machinery or plant  |                                  |             | 655.80          |                    | Cwt.                    |
|                   | A. Bolting cloth, straining cloth and other textile fabrics (including woven textile 'felts' but excluding belt):  |                                  |             |                 |                    |                         |
|                   | (1) Containing more than five per cent by weight of silk (including noil silk and other waste silk), of man-made fibres (including monofil and strip (artificial straw and the like)), of cotton or of mixtures of any such textiles | the sq. yd<br>£0-2s-0d<br>or 40% | Free        |                 |                    |                         |
|                   | (2) Other  | 40%                              | Free        |                 |                    |                         |
|                   | B. Other   | 40%                              | Free        |                 |                    |                         |



## CHAPTER 60

## KNITTED AND CROCHETED GOODS

## NOTES

1. This Chapter does NOT cover :

- (a) Crochet lace of heading No. 58.09 ;
- (b) Knitted or crocheted goods falling within Chapter 59 ;
- (c) Corsets, corset-belts, suspender-belts, brassieres, braces, suspenders, garters or the like (heading No. 61.09) ;
- (d) Old clothing or other articles falling within heading No. 63.01 ; or
- (e) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

2. Headings Nos. 60.02 to 60.06 are to be taken to apply to :

- (a) Articles of the kinds described therein (finished or unfinished, complete or incomplete) and parts thereof, knitted or crocheted directly to shape or made up from knitted or crocheted fabric ;
- (b) Knitted or crocheted fabric shaped for making the goods referred to in (a) above,

3. For the purposes of heading No. 60.06, knitted or crocheted articles are not considered to be elastic articles only by reason of their containing rubber thread or elastic forming merely a supporting band.

4. The headings of this Chapter are to be taken to include goods of the descriptions specified therein when made of metal thread and of a kind used in apparel, as furnishings or the like.

5. For the purposes of this Chapter :

- (a) "Elastic" means consisting of textile materials combined with rubber threads ; and
- (b) "Rubberised" means impregnated, coated or covered with rubber, or made with textile thread coated or impregnated with rubber.

| Tariff No. | Tariff Description   | Rate of Duty            |      | Statistical Key |                                 |                  |
|------------|--|-------------------------|------|-----------------|---------------------------------|------------------|
|            |  | Fiscal Entry            | Full | Code No.        | Description                     | Unit of Quantity |
| (1)        | (2)  | (3)                     | (4)  | (5)             | (6)                             | (7)              |
| 60.01      | Knitted or crocheted fabric, not elastic nor rubberised :                  |                         |      | 653.71          | Of cotton                       | Lb.              |
|            | A. Knitted fabric of the type commonly used in the manufacture of singlets | the lb. £0-5s-3d or 50% | Free | 653.72          | Of synthetic or man-made fibres | Lb.              |
|            |  |                         |      | 653.73          | Of silk                         | Lb.              |

| Tariff No. | Tariff Description   | Rate of Duty                           |      | Statistical Key |   |                  |
|------------|--|--|------|-----------------|---|------------------|
|            |  | Fiscal Entry                           | Full | Code No.        | Description   | Unit of Quantity |
| (1)        | (2)  | (3)                                    | (4)  | (5)             | (6)   | (7)              |
|            | B. Other:  |  |      | 653.79          | Of other textile fibres                             | Lb.              |
|            | (1) Where in the opinion of the Board, the linear measurement cannot be readily ascertained                              | the lb.<br>£0-10s-0d<br>or 100%        | Free |                 |   |                  |
|            | (2) Suitings   | the sq.<br>yard<br>£0-8s-0d<br>or 100% | Free |                 |   |                  |
|            | (3) Other  | the sq.<br>yard<br>£0-3s-0d<br>or 50%  | Free |                 |   |                  |
| 60.02      | Gloves, mittens and mitts, knitted or crocheted, not elastic nor rubberised  | 40%                                    | Free | 841.41          |   | Pair             |
| 60.03      | Stockings, under stockings, socks, ankle-socks, sockettes and the like, knitted or crocheted, not elastic nor rubberised | the pair<br>£0-0s-8d<br>or 40%         | Free | 841.42          |   | Doz.<br>Pair     |
| 60.04      | Under garments, knitted or crocheted, not elastic nor rubberised :   |  |      | 841.46          | Chemises, singlets, undervests and similar garments | Doz.             |
|            | A. Camisoles, camiknickers, petticoats, slips and underskirts  | each<br>£0-2s-6d<br>or 40%             | Free | 841.48          | Other undergarments                                 | Doz.             |
|            | B. Chemises, undershorts, drawers, pantees and similar articles, n.e.s.  | each<br>£0-1s-3d<br>or 40%             | Free |                 |   |                  |
|            | C. Shirts  | each<br>£0-5s-6d<br>or 50%             | Free | 841.47          | Shirts  | Doz.             |

| Tariff<br>No. | Tariff Description  | Rate of Duty                          |      | Statistical Key  |                                       |                              |
|---------------|---|---------------------------------------|------|------------------|---------------------------------------|------------------------------|
|               |   | Fiscal<br>Entry                       | Full | Code<br>No.      | Description                           | Unit<br>of<br>Quantity       |
| (1)           | (2)   | (3)                                   | (4)  | (5)              | (6)                                   | (7)                          |
| 60.05         | D. Singlets, undervests   | each<br>£0-3s-6d<br>or 40%            | Free |                  |                                       |                              |
|               | E. Other  | 40%                                   | Free |                  |                                       |                              |
|               | Outer garments and other articles,<br>knitted or crocheted, not elastic nor<br>rubberised : |                                       |      |                  |                                       |                              |
|               | A. Headties   | 100%                                  | Free | 841.44           |                                       | Doz.                         |
|               | B. Bathing costumes, cardigans, night-<br>wear, jerseys and pullovers                       | each<br>£0-2s-6d<br>or 40%            | Free | 841.44           |                                       | Doz.                         |
|               | C. Jackets  | each<br>£0-8s-6d<br>or 50%            | Free |                  |                                       |                              |
|               | D. Skirts and dressing gowns  | each<br>£0-5s-0d<br>or 50%            | Free |                  |                                       |                              |
|               | E. Blankets and travelling rugs   | each<br>£0-4s-0d<br>or 50%            | Free | 656.60<br>656.93 | Blanket and travelling rugs<br>Towels | Cwt.<br>Sq. Yard<br>and Cwt. |
|               | F. Face cloths and towels   | the sq.<br>yard<br>£0-4s-0d<br>or 50% | Free | 841.23<br>841.44 |                                       | Doz.                         |
|               | G. Other  | 50%                                   | Free |                  |                                       |                              |

| Tariff No. | Tariff Description  | Rate of Duty   |   | Statistical Key |             |                  |
|------------|---|--|---|-----------------|-------------|------------------|
|            |   | Fiscal Entry   | Full  | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)  | (4)   | (5)             | (6)         | (7)              |
| 60.06      | <p><b>Knitted or crocheted fabric and articles thereof, elastic or rubberised (including elastic knee-caps and elastic stockings) :</b></p> <p><b>A. Fabric :</b></p> <p>(1) Of the type commonly used in the manufacture of singlets</p> <p>(2) Where in the opinion of the Board the linear measurement cannot be readily ascertained</p> <p>(3) Suitings</p> <p>(4) Other</p> <p><b>B. Articles :</b></p> <p>(1) Of apparel :</p> <p>(a) Stockings</p> <p>(b) Other</p> <p>(2) Other</p> | <p>the lb.<br/>£0-5s-3d<br/>or 50%</p> <p>the lb.<br/>£0-10s-0d<br/>or 100%</p> <p>the sq.<br/>yard<br/>£0-8s-0d<br/>or 100%</p> <p>the sq.<br/>yard<br/>£0-3s-0d<br/>or 50%</p> <p>the pair<br/>£0-0s-8d<br/>or 40%</p> <p>40%</p> <p>40%</p> | <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p> | 841.45          |             |                  |

## CHAPTER 61

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

## NOTES

1. The headings of this Chapter are to be taken to apply to articles of the kinds described therein only when made up of any textile fabric (including felt, bonded fibre fabric, braid or trimmings of heading No. 58.07, tulle or other net fabric and lace) or of fabric of metal thread, but not including articles of knitted or crocheted material other than those falling within heading No. 61.09.

2. The headings of this Chapter do NOT cover :

(a) Old clothing or other articles falling within heading No. 63.01 ; or

(b) Orthopaedic appliances, surgical belts, trusses or the like (heading No. 90.19).

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

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

(b) The expression "infants' garments" is to be taken to apply to :

(i) Garments for young children which are not identifiable as for wear exclusively by boys or by girls : and

(ii) Babies' napkins.

4. Scarves and articles of the scarf type, square or approximately square, of which no side exceeds sixty centimetres (23.622 inches) are to be classified as handkerchiefs (heading No. 61.05).

Handkerchiefs of which any side exceeds sixty centimetres (23.622 inches) are to be classified in heading No. 61.06.

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

| Tariff<br>No. | Tariff Description  | Rate of Duty               |      | Statistical Key |             |                        |
|---------------|---|----------------------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry            | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)                        | (4)  | (5)             | (6)         | (7)                    |
| 61.01         | Men's and boys' outer garments :  |                            |      | 841.11          |             | Doz.                   |
|               | A. Aprons, bathing costumes of all kinds, jerseys, overalls and similar protective garments, shorts, waistcoats, housecoats and nightwear | each<br>£0-2s-6d<br>or 40% | Free |                 |             |                        |

| Tariff No. | Tariff Description   | Rate of Duty               |      | Statistical Key |             |                  |
|------------|--|----------------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry               | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                        | (4)  | (5)             | (6)         | (7)              |
| 61.02      | B. Diving suits other than sports clothing   | Free                       | Free | 841.12          |             | Doz.             |
|            | C. Jackets, Gents' trousers (including jodphurs and riding breeches)   | each<br>£0-8s-6d<br>or 50% | Free |                 |             |                  |
|            | D. Dressing gowns  | each<br>£0-5s-0d<br>or 50% | Free |                 |             |                  |
|            | E. Professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-Law            | 10%                        | Free |                 |             |                  |
|            | F. Other   | 50%                        | Free |                 |             |                  |
|            | Womens, girls' and infants' outer garments :   |                            |      |                 |             |                  |
|            | A. Sarongs   | 50%                        | Free |                 |             |                  |
|            | B. Aprons, bathing costumes of all kinds, blouses, jerseys, frocks, over-all and similar protective garments, shorts, housecoats and nightwear | each<br>£0-2s-6d<br>or 40% | Free |                 |             |                  |
|            | C. Jackets, riding breeches and slacks   | each<br>£0-8s-6d<br>or 50% | Free |                 |             |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty               |             | Statistical Key  |                    |                         |
|-------------------|---|----------------------------|-------------|------------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)        | Full<br>(4) | Code No.<br>(5)  | Description<br>(6) | Unit of Quantity<br>(7) |
| 61.03             | D. Dressing gowns, skirts   | each<br>£0-5s-0d<br>or 50% | Free        |                  |                    |                         |
|                   | E. Professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-Law | 10%                        | Free        |                  |                    |                         |
|                   | F. Other  | 50%                        | Free        |                  |                    |                         |
|                   | Men's and boys' under-garments, including collars, shirt fronts and cuffs :   |                            |             | 841.47<br>841.13 | Shirts<br>Other    | Doz.<br>Doz.            |
|                   | A. Shirts   | each<br>£0-5s-6d<br>or 50% | Free        |                  |                    |                         |
|                   | B. Singlets, undervests   | each<br>£0-3s-6d<br>or 40% | Free        |                  |                    |                         |
|                   | C. Undershorts, drawers, pantees, and similar articles n.e.s.   | each<br>£0-1s-3d<br>or 40% | Free        |                  |                    |                         |
| 61.04             | D. Other  | 50%                        | Free        |                  |                    |                         |
|                   | Women's, girls' and infants' under-garments.  |                            |             | 841.47<br>841.14 | Shirts<br>Other    | Doz.<br>Doz.            |



| Tariff<br>No. | Tariff Description   | Rate of Duty                          |      | Statistical Key |             |                        |
|---------------|--|---------------------------------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry                       | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)                                   | (4)  | (5)             | (6)         | (7)                    |
| 61.05         | A. Shirts  | each<br>£0-5s-6d<br>or 50%            | Free | 841.21          |             | Doz.                   |
|               | B. Chemises, undershorts, drawers, pantees, and similar articles n.e.s.  | each<br>£0-1s-3d<br>or 40%            | Free |                 |             |                        |
|               | C. Camisoles, camiknickers, nightwear, petticoats, slips and underskirts | each<br>£0-2s-6d<br>or 40%            | Free |                 |             |                        |
|               | D. Towels  | the sq.<br>yard<br>£0-4s-0d<br>or 50% | Free |                 |             |                        |
|               | E. Other   | 50%                                   | Free |                 |             |                        |
|               | Handkerchiefs :<br>A. Of a greater area than one-third of a square yard  | the sq.<br>yard<br>£0-1s-9d<br>or 40% | Free | 841.22          |             | Doz.                   |
| 61.06         | B. Other   | 40%                                   | Free |                 |             |                        |
|               | Shawls, scarves, mufflers, mantillas, veils and the like :               |                                       |      |                 |             |                        |
|               | A. Headties  | 100%                                  | Free | 841.23          |             |                        |
| 61.07         | B. Other   | 50%                                   | Free |                 |             |                        |
|               | Ties, bow ties and cravats   | 40%                                   | Free |                 |             |                        |

| Tariff<br>No. | Tariff Description   | Rate of Duty                   |      | Statistical Key |             |                        |
|---------------|--|--------------------------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry                | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)                            | (4)  | (5)             | (6)         | (7)                    |
| 61.08         | Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments                               | 40%                            | Free | 841.24          |             |                        |
| 61.09         | Corsets, corsetbelts, suspenderbelts, brassieres, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric) whether or not elastic : |                                |      | 841.25          |             |                        |
|               | A. Corsets   | each<br>£0-2s-6d<br>or 40%     | Free |                 |             |                        |
|               | B. Brassieres  | each<br>£0-1s-3d<br>or 40%     | Free |                 |             |                        |
|               | C. Other   | 40%                            | Free |                 |             |                        |
| 61.10         | Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods :   |                                |      | 841.26          |             | Doz. pair              |
|               | A. Stockings, socks and sockettes  | the pair<br>£0-0s-8d<br>or 40% | Free |                 |             |                        |
|               | B. Other   | 40%                            | Free |                 |             |                        |
| 61.11         | Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)                                  | 40%                            | Free | 841.29          |             |                        |

## CHAPTER 62

## OTHER MADE UP TEXTILE ARTICLES

## NOTES

1. The headings of this Chapter are to be taken to apply to the articles of the kinds described therein only when made up of any fabric (other than felt and bonded fibre fabric) or of the braids or trimmings of heading No. 58.07, not being knitted or crocheted goods.

2. The headings of this Chapter do NOT cover :

(a) Goods falling within Chapters 58, 59 or 61 ; or

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

| Tariff No. | Tariff Description   | Rate of Duty                              |      | Statistical Key            |  |                          |
|------------|--|---|------|----------------------------|--|--------------------------|
|            |  | Fiscal Entry                              | Full | Code No.                   | Description  | Unit of Quantity         |
| (1)        | (2)  | (3)                                       | (4)  | (5)                        | (6)  | (7)                      |
| 62.01      | Travelling rugs and blankets   | each<br>£0-7s-0d<br>or 66 $\frac{2}{3}$ % | Free | 656.60                     |  | Cwt.                     |
| 62.02      | Bed linen, table linen, toilet linen, and kitchen linen ; curtains and other furnishing articles : |   |      | 656.93<br>656.95<br>656.94 | Towels<br>Mosquito and sandfly nets<br>Bed linen, table linen, altar linen, napkins and pillow cases | Sq. Yard<br>Cwt.<br>Cwt. |
|            | A. Towels  | the sq. yard<br>£0-4s-0d<br>or 50%        | Free | 656.99                     | Other  | Cwt.                     |
|            | B. Mosquito nets   | 20%                                       | Free |                            |  |                          |
|            | C. Other   | 50%                                       | Free |                            |  |                          |

| Tariff<br>No. | Tariff Description  | Rate of Duty   |      | Statistical Key |                           |                        |
|---------------|---|--|------|-----------------|---------------------------|------------------------|
|               |   | Fiscal<br>Entry  | Full | Code<br>No.     | Description               | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)  | (4)  | (5)             | (6)                       | (7)                    |
| 62.03         | Sacks and bags, of a kind used for the packing of goods :   |  |      | 931.03          | Reimported sacks and bags | No. and<br>Cwt.        |
|               | A. Of jute with dimensions not exceeding 44 inches by 28 inches (not loosely sewn) shown to the satisfaction of the Board to be imported for the packing of goods | each<br>£0-1s-0d   | Free | 656.10          | Other                     |                        |
|               | B. Other :  |  | Free |                 |                           |                        |
|               | (1) Loosely or temporarily sewn   | Dutied as<br>piece<br>goods at<br>the rate<br>applicable<br>to the<br>textile<br>material<br>from<br>which<br>made |      |                 |                           |                        |
|               | (2) Other :   |  | Free |                 |                           |                        |
|               | (a) Imported for the packing of goods by any Marketing Board Approved by the Commissioner   | each<br>£0-0s-6d   |      |                 |                           |                        |
|               | (b) Other   | each<br>£0-2s-0d<br>or 40%   | Free |                 |                           |                        |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty         |             | Statistical Key |                    |                         |
|-------------------|--|----------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3)  | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 62.04             | Tarpaulins, sails, awnings, sunblinds, tents and camping goods : |                      |             | 656.20          |                    | Cwt.                    |
|                   | A. Mattresses, cushions and pillows                              | 66½%                 | Free        |                 |                    |                         |
|                   | B. Other   | 40%                  | Free        |                 |                    |                         |
| 62.05             | Other made up textile articles (including dress patterns) :      |                      |             | 656.99          |                    | Cwt.                    |
|                   | A. Umbrella and sunshade covers                                  | each £0-2s-0d or 40% | Free        |                 |                    |                         |
|                   | B. Cushions  | 66½%                 | Free        |                 |                    |                         |
|                   | C. Other   | 40%                  | Free        |                 |                    |                         |

Section XI  
63.01

## CHAPTER 63

## OLD CLOTHING AND OTHER TEXTILE ARTICLES : RAGS

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

## SECTION XII

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

## CHAPTER 64

**FOOTWEAR, GAITERS AND THE LIKE ; PARTS OF SUCH ARTICLES**  
**NOTES**

1. This Chapter does NOT cover :

- (a) Footwear, without applied soles, knitted or crocheted (heading No. 60.03) or of other textile fabric (except felt or bonded fibre fabric) (heading No. 62.05) ;
- (b) Old footwear falling within heading No. 63.01 ;
- (c) Articles of asbestos (heading No. 68.13) ;
- (d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19) ; or
- (e) Toys and skating boots with skates attached (Chapter 97).

2. For the purposes of headings Nos. 64.05 and 64.06, the expression 'parts' is not to be taken to include pegs, boot protectors, eyelets, boot hooks, buckles, ornaments, braid, laces, pompons or other trimmings (which are to be classified in their appropriate headings) or buttons or other goods falling within heading No. 98.01.

3. For the purposes of heading No. 64.01, the expression "rubber or artificial plastic material" is to be taken to include any textile fabric coated or covered externally with one or both of those materials.

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 64.01      | Footwear with outer soles and uppers of rubber or artificial plastic materials : |              |      | 851.01          |             | Pair             |
|            | A. Children's wear, accepted as such by the Board                                | 33½%         | Free |                 |             |                  |
|            | B. Other   | 100%         | Free |                 |             |                  |



| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)  | Rate of Duty               |                  | Statistical Key        |                        |                               |
|--------------------------|--|----------------------------|------------------|------------------------|------------------------|-------------------------------|
|                          |  | Fiscal<br>Entry<br><br>(3) | Full<br><br>(4)  | Code<br>No.<br><br>(5) | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 64.02                    | Footwear with outer soles of leather or composition leather ; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material :<br><br>A. Children's wear, accepted as such by the Board<br><br>B. Other | 33½%<br><br>100%           | Free<br><br>Free | 851.02                 |                        | Pair                          |
| 64.03                    | Footwear with outer soles of wood or cork :<br><br>A. Children's wear, accepted as such by the Board<br><br>B. Other   | 33½%<br><br>100%           | Free<br><br>Free | 851.03                 |                        | Pair                          |
| 64.04                    | Footwear with outer soles of other materials :<br><br>A. Children's wear, accepted as such by the Board<br><br>B. Other  | 33½%<br><br>100%           | Free<br><br>Free | 851.04                 |                        | Pair                          |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty   |                                  | Statistical Key |                    |                         |
|-------------------|---|--|----------------------------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)  | Full<br>(4)                      | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 64.05             | Parts of footwear (including uppers, insoles and screw-on heels) of any material except metal :<br><br>A. Footwear imported unassembled<br><br>B. Uppers :<br>(1) Of rubber or canvas<br>(2) Other<br><br>C. Other, including soles and heels | appropriate duty as shown in headings Nos. 64.01 to 64.04<br><br>the pair £0-6s-0d or 40%<br>the pair £0-12s-0d or 40%<br>66½% | Free<br><br>Free<br>Free<br>Free | 612.30          |                    |                         |
| 64.06             | Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof<br><br>A. Cricket pads, shin-guards and similar articles<br><br>B. Other   | 25%<br>40%   | Free<br>Free                     | 851.05          |                    | Pair                    |

## CHAPTER 65

## HEADGEAR AND PARTS THEREOF

## NOTES

1. This Chapter does NOT cover :

- (a) Old headgear falling within heading No. 63.01 ;
- (b) Hair nets of human hair (heading No. 67.04) ;
- (c) Asbestos headgear (heading No. 68.13) ; or
- (d) Dolls' hats or other toy hats or carnival articles of Chapter 97.

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

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 65.01      | Hat-forms, hat-bodies and hoods of felt, neither blocked to shape nor with made brims ; plateaux and manchons, (including slit manchons), of felt         | 40%          | Free | 655.70          |             | Cwt.             |
| 65.02      | Hat-shapes, plaited or made from plaited or other strips of any material, neither blocked to shape nor with made brims                                    | 40%          | Free | 655.70          |             | Cwt.             |
| 65.03      | Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No. 65.01, whether or not lined or trimmed | 40%          | Free | 841.51          |             | No.              |

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key  |                  |                        |
|---------------|---|-----------------|------|------------------|------------------|------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.      | Description      | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)             | (4)  | (5)              | (6)              | (7)                    |
| 65.04         | Hats and other headgear, plaited or made from plaited or other strips of any materials, whether or not lined or trimmed   | 40%             | Free | 841.52           | Of felt<br>Other | No.                    |
| 65.05         | Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed | 40%             | Free | 841.51<br>841.52 |                  | No.<br>No.             |
| 65.06         | Other headgear, whether or not lined or trimmed   | 40%             | Free | 841.58           |                  | No.                    |
| 65.07         | Head-bands, linings, covers, hat-foundations, hat frames (including spring frames for opera hats), peaks and chin-straps, for headgear  | 40%             | Free | 841.59           |                  | No.                    |

## CHAPTER 66

## UMBRELLAS, SUNSHADES, WALKING-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF

## NOTES

1. This Chapter does NOT cover :

- (a) Measure walking-sticks or the like (heading No. 90.16) ;  
 (b) Firearm-sticks, sword-sticks, loaded walking-sticks or the like (Chapter 93) ; or  
 (c) Goods falling within Chapter 97 (for example, toy umbrellas and toy sunshades).

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

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

## CHAPTER 67

**PREPARED FEATHERS AND DOWN AND ARTICLES MADE OF FEATHERS OR DOWN ; ARTIFICIAL  
FLOWERS;; ARTICLES OF HUMAN HAIR ; FANS**

## NOTES

1. This Chapter does NOT cover :

- (a) Straining cloth of human hair (heading No. 59.17) ;
- (b) Floral motifs of lace, of embroidery or other textile fabric (Section XI) ;
- (c) Footwear (Chapter 64) ;
- (d) Headgear (Chapter 65) ;
- (e) Feather dusters, (heading No. 96.04), powder-puffs (heading No. 96.05) or hair sieves (heading No. 96.06) ; or
- (f) Toys, sports requisites or carnival articles (Chapter 97).

2. Heading No. 67.01 is to be taken not to apply to :

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

3. Heading No. 67.02 is to be taken not to apply to :

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

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|--|-----------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 67.01         | Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down, and articles thereof (other than goods falling within heading No. 05.07 and worked quills and scapes) : |                 |      | 899.99          |             |                        |

Section XII  
67.01

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 67.02             | A. Articles of apparel and clothing accessories  | 40%                 | Free        | 899.99          |                    |                         |
|                   | B. Other   | 33½%                | Free        |                 |                    |                         |
|                   | Artificial flowers, foliage or fruit and parts thereof ; articles made of artificial flowers, foliage or fruit :   |                     |             |                 |                    |                         |
|                   | A. Fruits and parts thereof :  |                     |             |                 |                    |                         |
|                   | (1) Of plastic material  | 75%                 | Free        |                 |                    |                         |
| 67.03             | (2) Other  | 33½%                | Free        | 899.99          |                    |                         |
|                   | B. Other   | 66½%                | Free        |                 |                    |                         |
|                   | Human hair, dressed, thinned, bleached or otherwise worked ; wool or other animal hair prepared for use in making wigs and the like                        | 100%                | Free        |                 |                    |                         |
| 67.04             | Wigs, false beards, hair pads, curls, switches and the like, of human or animal hair or of textiles ; other articles of human hair (including hair nets) : |                     |             | 899.99          |                    |                         |



| Tariff<br>No. | Tariff Description  | Rate of Duty                |      | Statistical Key |             |                        |
|---------------|---|-----------------------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry             | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)                         | (4)  | (5)             | (6)         | (7)                    |
| 67.05         | A. Wigs :   |                             |      |                 |             |                        |
|               | (1) Professional wigs for judges, law officers, magistrates and all officers of the Nigerian civil service who are legal practitioners    | 10%                         | Free |                 |             |                        |
|               | (2) Other   | Each<br>£5-0s-0d<br>or 100% | Free |                 |             |                        |
|               | B. Other  | 100%                        | Free |                 |             |                        |
|               | Fans and hand screens, non-mechanical, of any material ; frames and handles thereof and parts of such frames and handles, of any material | 33½%                        | Free | 899.99          |             |                        |

Section XIII  
Notes

## SECTION XIII

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

## CHAPTER 68

ARTICLES OF STONE, OF PLASTER, OF CEMENT, OF ASBESTOS, OF MICA  
AND OF SIMILAR MATERIALS

## NOTES

1. This Chapter does NOT cover :

- (a) Goods falling within Chapter 25 ;
  - (b) Coated or impregnated paper falling within heading No. 48.07 (for example, paper coated with mica powder or graphite, bituminised or asphalted paper) ;
  - (c) Coated or impregnated textile fabric falling within Chapter 59 (for example, mica-coated fabric, bituminised or asphalted fabric) ;
  - (d) Articles falling within Chapter 71 ;
  - (e) Tools or parts of tools, falling within Chapter 82 ;
  - (f) Lithographic stones of heading No. 84.34 ;
  - (g) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26 ;
  - (h) Dental burrs (heading No. 90.17) ;
  - (ij) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
  - (k) Articles falling within Chapter 95.07 ;
  - (l) Toys, games or sports requisites (Chapter 97) ;
  - (m) Goods falling within heading No. 98.01 (for example, buttons), No. 98.05 (for example, slate pencils) or No. 98.06 (for example, drawing slates) ;
- or
- (n) Works of art, collectors' pieces or antiques (Chapter 99).

2. In heading No. 68.02 the expression "worked monumental or building stone" is to be taken to apply not only to the varieties of stone referred to in headings No. 25.15 and 25.16 but also to all other natural stone (for example, quartzite, flint, dolomite and steatite) similarly worked ; it is, however, to be taken not to apply to slate.

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 68.01      | Road and paving setts, curbs and flag-stones, of natural stone (except slate)  | 33½%         | Free | 661.39          |             | Cwt.             |
| 68.02      | Worked monumental or building stone, and articles thereof (including mosaic cubes), other than goods falling within heading No. 68.01 or within chapter 69.  |              |      |                 |             | Cwt.             |
|            | A. Articles of furniture not falling within Chapter 94   | 75%          | Free | 661.34          |             |                  |
|            | B. Tiles   | 66⅔%         | Free | 661.35          |             |                  |
|            | C. Other, including tombstone  | 31½%         | 2%   | 661.39          |             |                  |
| 68.03      | Worked slate and articles of slate, including articles of agglomerated slate :   |              |      |                 |             | Cwt.             |
|            | A. Tiles   | 66⅔%         | Free | 661.35          |             |                  |
|            | B. Other   | 31½%         | 2%   | 661.39          |             |                  |
| 68.04      | Millstones, grindstones, grinding wheels and the like (including grinding, sharpening, polishing, truing and cutting wheels, heads, discs and points), of natural stone (agglomerated or not), of agglomerated | 33½%         | Free | 663.10          |             | Cwt.             |

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)   | Rate of Duty               |                 | Statistical Key        |                        |                               |
|--------------------------|---|----------------------------|-----------------|------------------------|------------------------|-------------------------------|
|                          |   | Fiscal<br>Entry<br><br>(3) | Full<br><br>(4) | Code<br>No.<br><br>(5) | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
|                          | natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but not mounted on frameworks, segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery |                            |                 |                        |                        |                               |
| 68.05                    | Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery  | 20%                        | Free            | 663.10                 |                        | Cwt.                          |
| 68.06                    | Natural or artificial abrasive powder or grain, on a base of woven fabric, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up :  |                            |                 | 663.20                 |                        | Cwt.                          |
|                          | A. Hand tools   | 20%                        | Free            |                        |                        |                               |
|                          | B. Other  | 33½%                       | Free            |                        |                        |                               |
| 68.07                    | Slag wool, rock wool and similar mineral wools ; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials ; mixtures and articles of  | 33½%                       | Free            | 663.50                 |                        | Cwt.                          |

| Tariff No. | Tariff Description  | Rate of Duty                             |              | Statistical Key |             |                  |
|------------|---|--|--------------|-----------------|-------------|------------------|
|            |   | Fiscal Entry                             | Full         | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                                      | (4)          | (5)             | (6)         | (7)              |
| 68.08      | heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13, or in Chapter 69<br>Articles of asphalt or of similar material (for example of petroleum bitumen or coal tar pitch):<br>A. Tiles<br>B. Other | 66 $\frac{2}{3}$ %<br>33 $\frac{1}{3}$ % | Free<br>Free | 661.89          |             | Cwt.             |
| 68.09      | Panels, boards, tiles, blocks and similar articles of vegetable fibre, of wood fibre, of straw, of wood shavings or of wood waste (including sawdust), agglomerated with cement, plaster or with other mineral binding substances:<br>A. Tiles<br>B. Other                    | 66 $\frac{2}{3}$ %<br>33 $\frac{1}{3}$ % | Free<br>Free | 661.89          |             | Cwt.             |
| 68.10      | Articles of plastering materials<br>A. Tiles<br>B. Other  | 66 $\frac{2}{3}$ %<br>33 $\frac{1}{3}$ % | Free<br>Free | 663.60          |             | Cwt.             |
| 68.11      | Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not:   | 66 $\frac{2}{3}$ %<br>33 $\frac{1}{3}$ % | Free<br>Free | 663.60          |             | Cwt.             |

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key  |  |                  |
|------------|---|--------------|------|------------------|--|------------------|
|            |   | Fiscal Entry | Full | Code No.         | Description                            | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)              | (6)                                    | (7)              |
| 68.12      | A. Articles of furniture not falling within chapter 94 ; parts thereof  | 75%          | Free |                  |  |                  |
|            | B. Tiles  | 66½%         | Free |                  |  |                  |
|            | C. Other, including tombstones  | 33½%         | Free |                  |  |                  |
|            | Articles of asbestos-cement, of cellulose fibre-cement or the like :  |              |      | 661.84           | Asbestos-cement sheets, corrugated     | Cwt.             |
|            | A. Articles of furniture not falling within Chapter 94 ; parts thereof ; pipes  | 75%          | Free | 661.85           | Asbestos-cement tiles and ridgings     | Cwt.             |
|            | B. Corrugated sheets, of a kind used for roofing and ridgings   | 20%          | Free | 661.86           | Asbestos-cement sheets, not corrugated | Cwt.             |
|            | C. Tiles  | 66½%         | Free | 661.87<br>661.89 | Asbestos-cement pipes<br>Other         | Cwt.<br>Cwt.     |
| 68.13      | D. Other  | 33½%         | Free |                  |  |                  |
|            | Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric ; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14 ; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures : |              |      | 663.80           |  | Cwt.             |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 68.14             | A. Articles of apparel :<br>(1) Footwear, other than gaiters and leggings   | 100%                | Free        |                 |                    |                         |
|                   | (2) Other   | 40%                 | Free        |                 |                    |                         |
|                   | B. Fabric in the piece  | 40%                 | Free        |                 |                    |                         |
|                   | C. Pipes  | 75%                 | Free        |                 |                    |                         |
|                   | D. Tiles  | 66 $\frac{2}{3}$ %  | Free        |                 |                    |                         |
| 68.14             | E. Other  | 33 $\frac{1}{3}$ %  | Free        |                 |                    |                         |
|                   | Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials | 33 $\frac{1}{3}$ %  | Free        | 663.80          |                    | Cwt.                    |
| 68.15             | Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example micanite and mica-folium)   | 33 $\frac{1}{3}$ %  | Free        | 663.40          |                    | Cwt.                    |
| 68.16             | Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included  | 33 $\frac{1}{3}$ %  | Free        | 663.60          |                    | Cwt.                    |



CHAPTER 69  
CERAMIC PRODUCTS

## NOTES

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

2. This Chapter does NOT cover :

- (a) Goods falling within Chapter 71 (for example, imitation jewellery) ;
- (b) Cermets falling within heading No. 81.04 ;
- (c) Electrical insulators (heading No. 85.25) or fittings of insulating material falling within heading No. 85.26 ;
- (d) Artificial teeth (heading No. 90.19) ;
- (e) Goods falling within Chapter 91 (for example, clocks and clock cases) ;
- (f) Toys, games or sports requisites (Chapter 97) ;
- (g) Smoking pipes, buttons or other articles falling within Chapter 98 ; or
- (h) Original statuary, collectors' pieces or antiques (Chapter 99).

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 69.01      | Heat-insulating, bricks, blocks, tiles and other heat-insulating goods of infusorial earths, of kieselguhr, of siliceous fossil meal or of similar siliceous earths : |              |      | 662.30          |             |                  |
|            | A. Fire Bricks :  |              |      |                 |             |                  |
|            | (1) Imported by a manufacturer approved in that behalf by the Commissioner  | 10%          | Free |                 |             |                  |
|            | (2) Other   | 33½%         | Free |                 |             |                  |
|            | B. Tiles  | 66½%         | Free |                 |             |                  |
|            | C. Other  | 33½%         | Free |                 |             |                  |

| Tariff No. | Tariff Description  | Rate of Duty  |      | Statistical Key |             |                  |
|------------|---|---------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entrée | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)           | (4)  | (5)             | (6)         | (7)              |
| 69.02      | Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01   |               |      | 662.30          |             | Cwt.             |
|            | A. Fire bricks :  |               |      |                 |             |                  |
|            | (1) Imported by a manufacturer approved in that behalf by the Commissioner  | 10%           | Free |                 |             |                  |
|            | (2) Other   | 33½%          | Free |                 |             |                  |
|            | B. Tiles  | 66½%          | Free |                 |             |                  |
|            | C. Other  | 33½%          | Free |                 |             |                  |
| 69.03      | Other refractory goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, sheaths and rods), other than goods falling within heading No. 69.01 | 33½%          | Free | 663.70          |             |                  |
| 69.04      | Building bricks (including flooring blocks, supports or filler tiles and the like) :  |               |      | 662.41          |             | Cwt.             |
|            | A. Tiles  | 66½%          | Free |                 |             |                  |
|            | B. Other  | 33½%          | Free |                 |             |                  |
| 69.05      | Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments :  |               |      | 662.42          |             | Cwt.             |
|            | A. Ridgings of a kind used for roofing  | 20%           | Free |                 |             |                  |

| Tariff No. | Tariff Description  | Rate of Duty       |      | Statistical Key |             |                  |
|------------|---|--------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry       | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                | (4)  | (5)             | (6)         | (7)              |
| 69.06      | B. Tiles  | 66 $\frac{3}{4}$ % | Free | 662.43          |             | Cwt.             |
|            | C. Other  | 33 $\frac{1}{4}$ % | Free |                 |             |                  |
|            | Piping, conduits and guttering (including angles, bends and similar fittings)   | 33 $\frac{1}{4}$ % | Free |                 |             |                  |
| 69.07      | Unglazed setts, flags and paving, hearth and wall tiles   |                    |      | 662.49          |             | Cwt.             |
| 69.08      | A. Mosaics ; tiles  | 66 $\frac{3}{4}$ % | Free | 662.49          |             | Cwt.             |
|            | B. Other  | 33 $\frac{1}{4}$ % | Free |                 |             |                  |
|            | Glazed setts, flags and paving, hearth and wall tiles   |                    |      |                 |             |                  |
| 69.09      | A. Mosaics ; tiles  | 66 $\frac{3}{4}$ % | Free | 663.90          |             | Cwt.             |
|            | B. Other  | 33 $\frac{1}{4}$ % | Free |                 |             |                  |
|            | Laboratory, chemical or industrial wares ; troughs, tubs and similar receptacles of a kind used in agriculture ; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods : |                    |      |                 |             |                  |
|            | A. Water filters and other appliances for the filtration of water, and parts thereof  | Free               | Free |                 |             |                  |
|            | B. Other  | 33 $\frac{1}{4}$ % | Free |                 |             |                  |

| Tariff No. | Tariff Description   | Rate of Duty              |      | Statistical Key |             |                  |
|------------|--|---------------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry              | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                       | (4)  | (5)             | (6)         | (7)              |
| 69.10      | Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures   | 33½%                      | Free | 812.20          |             | Cwt.             |
| 69.11      | Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain or china (including biscuit porcelain and parian) | 75%                       | Free | 666.40          |             | Cwt.             |
| 69.12      | Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery:                                     |                           |      | 666.50          |             | Cwt.             |
|            | A. Tableware and other domestic articles   | 75%                       | Free |                 |             |                  |
|            | B. Other   | 33½%                      | Free |                 |             |                  |
| 69.13      | Statuettes and other ornaments, and articles of personal adornment; articles of furniture:   |                           |      | 666.60          |             | Cwt.             |
|            | A. Beads   | the lb. gross<br>50-2s-0d | Free |                 |             |                  |
|            | B. Ornamental articles for domestic use or for personal adornment  | 75%                       | Free |                 |             |                  |
|            | C. Articles of furniture not falling within chapter 94 including parts   | 75%                       | Free |                 |             |                  |
| 69.14      | Other articles   | 33½%                      | Free | 663.9           |             | Cwt.             |

CHAPTER 70  
GLASS AND GLASSWARE  
NOTES

1. This Chapter does NOT cover :
  - (a) Ceramic enamels (heading No. 32.08) ;
  - (b) Goods falling within Chapter 71 (for example, imitation jewellery) ;
  - (c) Electrical insulators (heading No. 85.25) or fittings or insulating material falling within heading No. 85.26 ;
  - (d) Hypodermic syringes, artificial eyes, thermometers, barometers, hydrometers, optically worked optical elements or other articles falling within Chapter 90 ;
  - (e) Toys, games, sports requisites, Christmas tree ornaments or other articles falling within Chapter 97 (excluding glass eyes without mechanisms for dolls or for other articles of Chapter 97) ; or
  - (f) Buttons, fitted vacuum flasks, complete scent or similar sprays or other articles falling within Chapter 98.
2. The reference in heading No. 70.07 to "cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished" is to be taken to apply to articles made from such glass, provided they are not framed or fitted with other materials.
3. For the purposes of the Nomenclature, the expression "glass" is to be taken to extend to fused quartz and fused silica.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 70.01      | Wasteglass (cullet) ; glass in the mass (excluding optical glass)                                       | 33½%         | Free | 664.90          |             |                  |
| 70.02      | Glass of the variety known as "enamel" glass, in the mass, rods and tubes                               | 33½%         | Free | 664.90          |             |                  |
| 70.03      | Glass in balls, rods, and tubes, unworked (not being optical glass)                                     | 33½%         | Free | 664.90          |             |                  |
| 70.04      | Unworked cast or rolled glass (including flashed or wired glass), whether figured or not, in rectangles | 33½%         | Free | 664.30          |             | Sq. Ft.          |

| Tariff No. | Tariff Description   | Rate of Duty       |      | Statistical Key |             |                  |
|------------|--|--------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry       | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                | (4)  | (5)             | (6)         | (7)              |
| 70.05      | Unworked drawn or blown glass (including flashed glass), in rectangles   | 33 $\frac{1}{3}$ % | Free | 664.30          |             | Sq. Ft.          |
| 70.06      | Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked  | 33 $\frac{1}{3}$ % | Free | 664.40          |             | Sq. Ft.          |
| 70.07      | Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass; leaded lights and the like | 33 $\frac{1}{3}$ % | Free | 66.90           |             | Sq. Ft.          |
| 70.08      | Safety glass consisting of toughened or laminated glass, shaped or not   | 33 $\frac{1}{3}$ % | Free | 664.70          |             | Cwt.             |
| 70.09      | Glass mirrors (including rear-view mirrors), unframed, framed or backed:   |                    |      | 664.80          |             | Sq. Ft.          |
|            | A. Framed mirrors for domestic use:  |                    |      |                 |             |                  |
|            | (1) of wood  | 50%                | Free |                 |             |                  |
|            | (2) Other  | 75%                | Free |                 |             |                  |
|            | B. Other   | 33 $\frac{1}{3}$ % | Free |                 |             |                  |

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key            |  |                      |
|------------|---|--------------|------|----------------------------|--|----------------------|
|            |   | Fiscal Entry | Full | Code No.                   | Description  | Unit of Quantity     |
| (1)        | (2)   | (3)          | (4)  | (5)                        | (6)  | (7)                  |
| 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. | 33½%         | Free | 665.13<br>665.14<br>665.15 | Bottles for beer and soft drinks<br>Other bottles<br>Other | Cwt.<br>Cwt.<br>Cwt. |
| 70.11      | Glass envelopes (including bulbs and tubes) for electric lamps, electronic valves or the like   | 33½%         | Free | 664.90                     |  |                      |
| 70.12      | Glass inners for vacuum flasks or for other vacuum vessels and blanks therefor  | 40%          | Free | 665.15                     |  | Cwt.                 |
| 70.13      | Glassware (other than articles falling in heading No. 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses            | 40%          | Free | 665.20                     |  | Cwt.                 |
| 70.14      | Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass :   |              |      | 812.47<br>812.45           | Lamps glass and chimneys<br>Lamps, portable, non-electric  | No.<br>No.           |
|            | A. Lighting fittings of a kind used for domestic purposes   | 40%          | Free | 812.49                     | Other  |                      |
|            | B. Lighthouse lenses and other optical elements specialised for navigational aids   | Free         | Free |                            |  |                      |
|            | C. Other  | 33½%         | Free |                            |  |                      |



| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|---|-----------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 70.15         | Clock and watch glasses and similar glasses (including glass of a kind used for sun glasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like | 33½%            | Free | 664.90          |             |                        |
| 70.16         | Bricks, tiles, slabs, paving blocks, squares and other articles of pressed or moulded glass, of a kind commonly used in building; multicellular glass in blocks, slabs, plates, panels and similar forms:   |                 |      | 664.90          |             |                        |
|               | A. Tiles  | 66¾%            | Free |                 |             |                        |
|               | B. Other  | 33½%            | Free |                 |             |                        |
| 70.17         | Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or callibrated; glass ampoules  | 33½%            | Free | 665.81          |             | Cwt.                   |
| 70.18         | Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses   | 33½%            | Free | 664.90          |             |                        |

| Tariff<br>No. | Tariff Description   | Rate of Duty                 |      | Statistical Key |             |                        |
|---------------|--|------------------------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry              | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)                          | (4)  | (5)             | (6)         | (7)                    |
| 70.19         | Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small wares, and articles of glass-ware made therefrom ; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes ; artificial eyes, of glass, including those for toys but excluding those for wear by humans ; ornaments and other fancy articles of lamp-worked glass ; glass grains (ballotini) : |                              |      |                 |             |                        |
|               | A. Imitation pearls, imitation precious and semi-precious stones ; made up articles thereof for personal adornment   | 100%                         | Free | 665.84          |             | Cwt.                   |
|               | B. Beads   | the lb.<br>gross<br>£0-2s-0d | Free | 665.83          |             | Cwt.                   |
|               | C. Mosaics   | 66½%                         | Free | 665.85          |             | Cwt.                   |
|               | D. Ornaments and other fancy glass-ware of a kind used for domestic purposes ; artificial eyes for toys  | 40%                          | Free | 665.86          |             | Cwt.                   |
|               | E. Other   | 33½%                         | Free | 665.88          |             | Cwt.                   |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                        |             | Statistical Key  |                    |                         |
|-------------------|---|-------------------------------------|-------------|------------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)                 | Full<br>(4) | Code No.<br>(5)  | Description<br>(6) | Unit of Quantity<br>(7) |
| 70.20             | Glass fibre (including wool), yarns, fabrics, and articles made therefrom : |                                     |             | 651.80<br>653.80 | Yarn<br>Fabric     | Lb.<br>Lb.              |
|                   | A. Articles of apparel or of a kind used for domestic purposes              | 40%                                 | Free        | 664.90           | Other              |                         |
|                   | B. Fabrics  | the sq. yard<br>50-80-0d<br>or 100% | Free        |                  |                    |                         |
|                   | C. Other  | 33½%                                | Free        |                  |                    |                         |
| 70.21             | Other articles of glass :   |                                     |             | 665.89           |                    | Cwt.                    |
|                   | A. Articles of a kind used for domestic purposes                            | 40%                                 | Free        |                  |                    |                         |
|                   | B. Other  | 33½%                                | Free        |                  |                    |                         |

## SECTION XIV

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

## CHAPTER 71

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

## NOTES

1. Subject to Note 1 (a) to Section VI and except as provided below, all articles consisting wholly or partly :
  - (a) Of pearls or of precious or semi-precious stones (natural, synthetic or reconstructed), or
  - (b) Of precious metal or of rolled precious metal, are to be classified within this Chapter and not within any other Chapter.
2. (a) Headings Nos. 71.12, 71.13 and 71.14 do not cover articles in which precious metal or rolled precious metal is present as minor constituents only, such as minor fittings or minor ornamentation (for example, monograms, ferrules and rims), and paragraph (b) of the foregoing Note does not apply to such articles.
  - (b) Heading No. 71.15 does not cover articles containing precious metal or rolled precious metal (other than as minor constituents).
3. This Chapter does NOT cover :
  - (a) Amalgams of precious metal, and colloidal precious metal (heading No. 28.49) ;
  - (b) Sterile surgical suture materials, dental fillings and other goods falling in Chapter 30 ;
  - (c) Goods falling in Chapter 32 (for example, lustres) ;
  - (d) Handbags and other articles falling within heading No. 42.02 or 42.03 ;
  - (e) Goods of heading No. 43.03 or 43.04 ;
  - (f) Goods falling within Section XI (textiles and textile articles) ;
  - (g) Footwear (Chapter 64) and headgear (Chapter 65) ;
  - (h) Umbrellas, walking-sticks and other articles falling within Chapter 66 ;
  - (i) Fans and hand screens of heading No. 67.05 ;
  - (k) Coin (Chapter 72 or 99) ;
  - (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic) ; goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; machinery, mechanical appliances and electrical goods, and parts thereof, falling within Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed) ;
  - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments) ;
  - (n) Arms or parts thereof (Chapter 93) ;
  - (o) Articles covered by Note 2 to Chapter 97 ;
  - (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12 ; or

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

4. (a) The expression "pearls" is to be taken to include cultured pearls.

(b) The expression "precious metal" means silver, gold, platinum and other metals of the platinum group.

(c) The expression "other metals of the platinum group" means iridium, osmium, palladium, rhodium and ruthenium.

5. For the purposes of this Chapter, any alloy (including a sintered mixture) containing precious metal is to be treated as an alloy of precious metal if, and only if, any one precious metal constitutes as much as 2%, by weight, of the alloy. Alloys of precious metal are to be classified according to the following rules :

(a) An alloy containing 2% or more, by weight, of platinum is to be treated only as an alloy of platinum ;

(b) An alloy containing 2% or more, by weight, of gold but no platinum, or less than 2%, by weight, of platinum, is to be treated only as an alloy of gold ;

(c) Other alloys containing 2% or more, by weight, of silver are to be treated as alloys of silver.

For the purposes of this Note, metals of the platinum group are to be regarded as one metal and are to be treated as though they were platinum.

6. Except where the context otherwise requires, any reference in these Notes or elsewhere in the Nomenclature to precious metal or to any particular precious metal is to be taken to include a reference to alloys treated as alloys of precious metal or of the particular metal in accordance with the rules in Note 5 above, but not to rolled precious metal or to base metal or non-metals coated or plated with precious metal.

7. The expression "rolled precious metal" means material made with a base of metal upon one or more surfaces of which there is affixed by soldering, brazing, welding, hot-rolling or similar mechanical means a covering of precious metal. The expression is also to be taken to cover base metal inlaid with precious metal.

8. For the purposes of heading No. 71.12, the expression "articles of jewellery" means :

(a) Any small objects of personal adornment (gemset or not) (for example, rings, bracelets, necklaces, brooches, ear-rings, watch-chains, fobs, pendants, tie-pins, cuff-links, dress-studs, religious or other medals and insignia) ; and

(b) Articles of personal use of a kind normally carried in the pocket, in the handbag or on the person (such as cigarette cases, powder boxes, chain purses, cachou boxes).

9. For the purposes of heading No. 71.13, the expression "articles of goldsmiths' or silversmiths' wares" includes such articles as ornaments, tableware, toilet-ware, smokers' requisites and other articles of household, office or religious use.

10. For the purposes of heading No. 71.16, the expression "imitation jewellery" means articles of jewellery within the meaning of paragraph (a) of Note 8 above (but not including buttons, studs, cuff-links or other articles of heading No. 98.01 or dress combs, hair-slides or the like of heading No. 98.12), not incorporating pearls, precious or semi-precious stones (natural, synthetic or constructed) nor (except as plating or as minor constituents) precious metal or rolled precious metal, and composed :

(a) Wholly or partly of base metal, whether or not plated with precious metal ; or

(b) Of at least two materials (for example, wood and glass, bone and amber, mother of pearl and artificial plastic material), no account being taken of materials (for example, necklace strings) used only for assembly.

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

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                     |                         |
|-------------------|---|---------------------|-------------|-----------------|---------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6)  | Unit of Quantity<br>(7) |
| 71.01             | Pearls, unworked or worked, but not mounted, set or strung (except ungraded pearls temporarily strung for convenience of transport)   | 100%                | Free        | 667.00          | Industrial diamonds | Ton                     |
| 71.02             | Precious and semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)                           | 100%                | Free        | 275.10          |                     | Ton                     |
| 71.03             | Synthetic or reconstructed precious or semi-precious stones, unworked, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport) | 100%                | Free        | 667.00          |                     | Ton                     |
| 71.04             | Dust and powder of natural or synthetic precious or semi-precious stones  | 33½%                | Free        | 275.20          |                     | Ton                     |
| 71.05             | Silver, including silver gilt and platinum plated silver, unwrought or semi-manufactured :  |                     |             | 681.10          |                     | Fine Oz. Troy           |
|                   | A. Bullion (unrefined silver in lumps, bars or amalgam ; refined silver in bars) :  |                     |             |                 |                     |                         |
|                   | (1) Imported by the Central Bank of Nigeria for monetary purposes   | Free                | Free        |                 |                     |                         |
|                   | (2) Other   | 100%                | Free        |                 |                     |                         |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 71.06             | B. Other<br>Rolled silver, unworked or semi-manufactured :                         | 33½%                | Free        | 681.10          |                    | Fine Oz. Troy           |
|                   | A. Bullion (unrefined silver in lumps, bars or amalgam ; refined silver in bars) : |                     |             |                 |                    |                         |
|                   | (1) Imported by the Central Bank of Nigeria for monetary purposes                  | Free                | Free        |                 |                    |                         |
|                   | (2) Other  | 100%                | Free        |                 |                    |                         |
| 71.07             | B. Other<br>Gold, including platinum-plated gold, unwrought or semi-manufactured : | 33½%                | Free        |                 |                    |                         |
|                   | A. Bullion (unrefined gold in lumps, bars or amalgam ; refined gold in bars) :     |                     |             | 1.1             |                    | Fine Oz. Troy           |
|                   | (1) Imported by the Central Bank of Nigeria for monetary purposes                  | Free                | Free        |                 |                    |                         |
|                   | (2) Other  | 100%                | Free        |                 |                    |                         |
|                   | B. Other   | 33½%                | Free        | 1.3             |                    | Fine Oz. Troy           |



| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Code No.<br>(5) | Statistical Key    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) |                 | Description<br>(6) | Unit of Quantity<br>(7) |
| 71.08             | Rolled gold on base metal or silver, unworked or semi-manufactured:  |                     |             |                 |                    |                         |
|                   | A. Bullion (unrefined gold in lumps, bars or amalgam; refined gold in bars):                                   |                     |             | 1.1             |                    | Fine Oz. Troy           |
|                   | (1) Imported by the Central Bank of Nigeria for monetary purposes  | Free                | Free        |                 |                    |                         |
|                   | (2) Other  | 100%                | Free        |                 |                    |                         |
|                   | B. Other   | 33½%                | Free        | 1.4             |                    | Fine Oz. Troy           |
| 71.09             | Platinum and other metals of the platinum group, unwrought or semi-manufactured                                | 100%                | Free        | 681.20          |                    | Fine Oz. Troy           |
| 71.10             | Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured | 100%                | Free        | 681.20          |                    | Fine Oz. Troy           |
| 71.11             | Goldsmiths', silversmiths' and jewelers' sweepings, residues, lemelis, and other waste scrap of precious metal | 33½%                | Free        | 1.5<br>285.00   | Of gold<br>Other   | Fine Oz. Troy<br>Ton    |
| 71.12             | Articles of jewellery and parts thereof, of precious metal or rolled precious metal                            | 100%                | Free        | 897.10          |                    |                         |

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)   | Rate of Duty               |                 | Statistical Key        |                        |                                   |
|--------------------------|---|----------------------------|-----------------|------------------------|------------------------|-----------------------------------|
|                          |   | Fiscal<br>Entry<br><br>(3) | Full<br><br>(4) | Code<br>No.<br><br>(5) | Description<br><br>(6) | Unit<br>of<br>Quantity<br><br>(6) |
| 71.13                    | Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or rolled precious metal, other than goods falling within heading No. 71.12 | 100%                       | Free            | 897.10                 |                        |                                   |
| 71.14                    | Other articles of precious metal or rolled precious metal   | 100%                       | Free            | 897.10                 |                        |                                   |
| 71.15                    | Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)  | 100%                       | Free            | 897.10                 |                        |                                   |
| 71.16                    | Imitation jewellery   | 95%                        | 5%              | 897.20                 |                        |                                   |

Section XIV  
72. 01

## CHAPTER 72

## COIN

## NOTE

This Chapter does NOT cover collectors' pieces (heading No. 99.05).

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

## SECTION XV

## BASE METALS AND ARTICLES OF BASE METAL

## SECTION NOTES

1. This Section does NOT cover :

- (a) Prepared paints, inks or other products with a basis of metallic flakes or powder falling within heading No. 32.08, 32.09, 32.10 or 32.13 ;
- (b) Ferro-cerium or other pyrophoric alloys (heading No. 36.07) ;
- (c) Headgear or parts thereof falling within heading No. 65.06 or 65.07 ;
- (d) Frames or parts of umbrellas, sunshades, walking-sticks or of other articles, falling within heading No. 66.03 ;
- (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery) ;
- (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods) ;
- (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft) ;
- (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs ;
- (i) Lead shot prepared for ammunition (heading No. 93.07) or other articles falling within Section XIX (arms and ammunition) ;
- (k) Articles falling within Chapter 94 (furniture and mattress supports) ;
- (l) Hand sieves (heading No. 96.06) ;
- (m) Articles falling within Chapter 97 (toys, games and sports requisites) ; or
- (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

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

- (a) Goods described in headings Nos. 73.20, 73.25, 73.29, 73.31 and 73.32 and similar goods of other base metals ;
- (b) Springs and leaves for springs of base metal, other than clock and watch springs (heading No. 91.11) ; and
- (c) Goods described in headings Nos. 83.01, 83.02, 83.07, 83.09, 83.12 and 83.14.

In Chapters 73 to 82 (but not in heading No. 73.29 or 74.13) references to parts of goods do not include references to parts of general use as defined above.

Subject to the preceding paragraph and to the Note to Chapter 83, the headings in Chapters 73 to 81 are to be taken not to apply to any goods falling within Chapter 82 or 83.

3. Classification of Alloys :

- (a) An alloy of base metals containing more than 10 per cent, by weight, of nickel is to be classified as an alloy of nickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
- (b) Ferro-alloys and master alloys (as defined in Chapters 73 and 74) are to be classified under headings Nos. 73.02 and 74.02, respectively.
- (c) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
- (d) An alloy, not being a ferro-alloy or a master alloy, composed of base metals of this Section and of elements not falling within this Section is to be treated as an alloy of base metals of this Section if the total weight of such metals equals or exceeds the total weight of the other elements present.
- (e) In this Section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting.

4. Unless the context otherwise requires, any reference in this Schedule to a base metal is to be taken to include a reference to alloys which, by virtue of Note 3 above, are to be classified as alloys of that metal.

**5. Classification of Composite Articles :**

Except where the headings otherwise require, articles of base metal (including articles of mixed materials treated as articles of base metal under the Interpretative Rules) containing two or more base metals are to be treated as articles of the base metal predominating by weight. For this purpose :

(a) Iron and steel, or different kinds of iron or steel, are regarded as one and the same metal, and

(b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified.

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

**CHAPTER 73**

**IRON AND STEEL AND ARTICLES THEREOF**

**NOTES**

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

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

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

less than 15 per cent phosphorus,

not more than 8 per cent silicon,

not more than 6 per cent manganese,

not more than 30 per cent chromium,

not more than 40 per cent tungsten, and

an aggregate of not more than 10 per cent of other alloy elements (for example, nickel, copper, aluminium, titanium, vanadium, molybdenum).

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

(b) Spiegeleisen (heading No. 73.01) :

A ferrous product containing, by weight, more than 6 per cent but not more than 30 per cent of manganese and otherwise conforming to the specification at (a) above.

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

Alloys of iron which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together :

more than 8 per cent of silicon, or

more than 30 per cent of manganese, or

more than 30 per cent of chromium, or

more than 40 per cent of tungsten, or a total of more than 10 per cent of other alloy elements (aluminium, titanium, vanadium, niobium or other elements except copper), and which do not contain, by weight, more than 90 per cent (92 per cent in the case of ferro-alloys containing manganese but no silicon or 96 per cent in the case of ferro-alloys containing silicon) of non-ferrous alloy elements.

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

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

- More than 2 per cent of manganese and silicon, taken together, or
- 2.00 per cent or more of manganese, or
- 2.00 per cent or more of silicon, or
- 0.50 per cent or more of nickel, or
- 0.50 per cent or more of chromium, or
- 0.10 per cent or more of molybdenum, or
- 0.10 per cent or more of vanadium, or
- 0.30 per cent or more of tungsten, or
- 0.30 per cent or more of cobalt, or
- 0.30 per cent or more of aluminium, or
- 0.40 per cent or more of copper, or
- 0.10 per cent or more of lead, or
- 0.12 per cent or more of phosphorus, or
- 0.10 per cent or more of sulphur, or
- 0.20 per cent or more of phosphorus and sulphur, taken together, or
- 0.10 per cent or more of other elements, taken separately.

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

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

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

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

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

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

(g) Ingots (heading No. 73.06) :

Products for rolling or forging obtained by casting into moulds.

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

Semi-finished products of rectangular section, of a cross-sectional area exceeding 1,225 mm<sup>2</sup> and of such dimensions that the thickness exceeds one quarter of the width.

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

Semi-finished products of rectangular section, of a thickness not less than 6 mm, of a width not less than 150 mm and of such dimensions that the thickness does not exceed one quarter of the width.

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



Coiled semi-finished hot-rolled products, of rectangular section, not less than 1.5mm thick, of a width exceeding 500 mm and of a weight of not less than 500 kg per piece.

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

Products of rectangular section, hot-rolled lengthwise in a closed box or universal mill, of a thickness exceeding 5mm but not exceeding 100 mm, and of a width exceeding 150mm but not exceeding 1,200mm.

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

—Rolled products with sheared or unsheared edges, of rectangular section, of a thickness not exceeding 6 mm, of a width not exceeding 500 mm and of such dimensions that the thickness does not exceed one-tenth of the width, in straight strips, coils or flattened coils.

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

Rolled products (other than coils for re-rolling as defined in paragraph (k) above) of any thickness and, if in rectangles, of a width exceeding 500 mm.

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

(o) Wire (heading No. 73.14):

Cold-drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 13 mm. In the case of headings Nos. 73.26 and 73.27, however, the term "wire" is deemed to include rolled products of the same dimensions.

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

Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons or quadrilaterals with only two sides parallel and the other sides equal.

The expression also includes concrete reinforcing bars which apart from minor indentations, flanges, grooves or other deformations produced during the rolling process correspond to the above definition.

(q) Hollow mining drill steel (heading No. 73.10):

Steel hollow bars of any cross-section, suitable for mining drills, of which the greatest external dimension exceeds 15 mm but does not exceed 50 mm, and of which the greatest internal dimension does not exceed one-third of the greatest external dimension. Other steel hollow bars are to be treated as falling within heading No. 73.18.

(r) Angles, shapes and sections (heading No. 73.11):

Products, other than those falling within heading No. 73.16, which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m) (n) and (o) above, and which do not have cross-sections in the form of circles, segments of circles, ovals, isosceles triangles, rectangles, hexagons, octagons, or quadrilaterals with only two sides parallel and the other two sides equal, and which are not hollow.

2. Headings Nos. 73.06 to 73.14 are to be taken not to apply to goods of alloy or high carbon steel (heading No. 73.15).

3. Iron and steel products of the kind described in any of the headings Nos. 73.06 to 73.15 inclusive, clad with another ferrous metal, are to be classified as products of the ferrous metal predominating by weight.



4. Iron obtained by electrolytic deposition is classified according to its form and dimensions with the corresponding products obtained by other processes.

5. The expression "high-pressure hydro-electric conduits of steel" (heading No. 73.19) means riveted, welded or seamless circular steel tubes or pipes and bends therefor, of an internal diameter exceeding 400 mm and of a wall thickness exceeding 10.5 mm.

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |                 |                  |
|------------|--|--------------|------|-----------------|-----------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description     | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)             | (7)              |
| 73.01      | Pig iron, cast iron and spiegeleisen, in pigs, blocks, lumps and similar forms :               |              |      | 671.10          | Spiegeleisen    | Ton              |
|            |  |              |      | 671.20          | Other           | Ton              |
|            | A. Imported by a manufacturer approved in that behalf by the Commissioner                      | 10%          | Free |                 |                 |                  |
|            | B. Other   | 50%          | Free |                 |                 |                  |
| 73.02      | Ferro-alloys :   |              |      | 671.40          | Ferro-manganese | Ton              |
|            |  |              |      | 671.50          | Other           | Ton              |
|            | A. Imported by a manufacturer approved in that behalf by the Commissioner                      | 10%          | Free |                 |                 |                  |
|            | B. Other   | 50%          | Free |                 |                 |                  |
| 73.03      | Waste and scrap metal of iron or steel   | 66½%         | Free | 282.00          |                 | Ton              |
| 73.04      | Shot and angular grit, of iron or steel, whether or not graded ; wire pellets of iron or steel | 66½%         | Free | 671.30          |                 | Ton              |
| 73.05      | Iron or steel powders ; sponge iron or steel   | 66½%         | Free | 671.30          |                 | Ton              |

| Tariff No<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                    |                         |
|------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                  |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 73.06            | Puddled bars and pilings; ingots, blocks, lumps and similar forms, of iron or steel:   |                     |             | 672.30          | Ingots             | Ton                     |
|                  |  |                     |             | 672.10          | Other              | Ton                     |
|                  | A. Ingot, imported by a manufacturer approved in that behalf by the Commissioner   | 10%                 | Free        |                 |                    |                         |
|                  | B. Other   | 50%                 | Free        |                 |                    |                         |
| 73.07            | Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel; pieces roughly shaped by forging, of iron or steel: |                     |             | 672.50          |                    | Ton                     |
|                  | A. Pieces roughly shaped by forging  | 33½%                | Free        |                 |                    |                         |
|                  | B. Other:  |                     |             |                 |                    |                         |
|                  | (1) Imported by a manufacturer approved in that behalf by the Commissioner   | 10%                 | Free        |                 |                    |                         |
|                  | (2) Other  | 50%                 | Free        |                 |                    |                         |
| 73.08            | Iron or steel coils for re-rolling:  |                     |             | 672.70          |                    | Ton                     |
|                  | A. Imported by a manufacturer approved in that behalf by the Commissioner  | 10%                 | Free        |                 |                    |                         |
|                  | B. Other   | 50%                 | Free        |                 |                    |                         |

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key  |                   |                  |
|------------|--|--------------|------|------------------|-------------------|------------------|
|            |  | Fiscal Entry | Full | Code No.         | Description       | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)              | (6)               | (7)              |
| 73.09      | Universal plates of iron or steel :  |              |      | 674.10           |                   | Ton              |
|            | 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   | 50%          | Free |                  |                   |                  |
| 73.10      | Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel : |              |      | 673.10<br>673.20 | Wire rod<br>Other | Ton<br>Ton       |
|            | A. Bars and rods (except concrete reinforcing bars and rods) unworked or cut to size but not otherwise worked :  |              |      |                  |                   |                  |
|            | (1) Bars steel, for use exclusively for the manufacture of motor vehicle leaf springs imported by a manufacturer approved in that behalf by the Commissioner             | 10%          | Free |                  |                   |                  |
|            | (2) Flat bars imported by a manufacturer approved in that behalf by the Commissioner   | 20%          | Free |                  |                   |                  |
|            | (3) Other  | 33½%         | Free |                  |                   |                  |

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |  |                  |
|------------|--|--------------|------|-----------------|--|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description  | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)  | (7)              |
| 73.11      | B. Wire rod imported for use by a manufacturer approved in that behalf by the Commissioner   | 15%          | Free |                 |  |                  |
|            | C. Other   | 50%          | Free |                 |  |                  |
|            | Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements: |              |      | 673.40          | Angles, shapes and sections 80 mm. or more; sheet piling | Ton              |
|            |  |              |      | 673.50          | Other  | Ton              |
| 73.12      | A. Angles, shapes and sections unworked or cut to size, but not otherwise worked; sheet piling; roofing ridgings:  |              |      |                 |  |                  |
|            | (1) Imported for use by a manufacturer approved in that behalf by the Commissioner   | 20%          | Free |                 |  |                  |
|            | (2) Other  | 33½%         | Free |                 |  |                  |
|            | B. Other   | 50%          | Free |                 |  |                  |
| 73.12      | Hoop and strip, of iron or steel hot-rolled or cold-rolled:  |              |      | 675.00          |  | Ton              |
|            | A. Unworked or temporarily coated with an anti-rust or anti-corrosive preparation:   |              |      |                 |  |                  |
|            | (1) Steel Strips imported by a manufacturer approved in that behalf by the Commissioner  | 20%          | Free |                 |  |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                 |             | Statistical Key |  |                         |
|-------------------|---|------------------------------|-------------|-----------------|--|-------------------------|
|                   |   | Fiscal Entry<br>(3)          | Full<br>(4) | Code No.<br>(5) | Description<br>(6)   | Unit of Quantity<br>(7) |
| 73.13             | (2) Other   | 33½%                         | Free        |                 |  |                         |
|                   | B. Other  | 50%                          | Free        |                 |  |                         |
|                   | Sheets and plates, of iron or steel, hot-rolled or cold-rolled :                    |                              |             | 674.10          | Of a thickness exceeding 4.75 mm. (other than tinned plates and sheets)                        | Ton                     |
|                   | A. Corrugated galvanised roofing sheets   | £0-0s-1½d per sq. ft. or 20% | Free        | 674.20          | Of a thickness not less than 3 mm. or more than 4.75 mm. (other than tinned plates and sheets) | Ton                     |
|                   | B. Unworked or temporarily coated with an anti-rust or anti-corrosive preparation : |                              |             | 674.30          | Of a thickness less than 3 mm., uncoated   | Ton                     |
|                   |   |                              |             | 674.70          | Tinned sheets and plates   | Ton                     |
|                   | (1) Steel sheet plates ; tinplate not exceeding .016 inch guage :                   |                              |             | 674.84          | Corrugated roofing sheets and plates of a thickness less than 3 mm.                            | Ton                     |
|                   | (a) Imported by a manufacturer approved in that behalf by the Commissioner          | 20%                          | Free        | 674.89          | Other  | Ton                     |
|                   | (b) Other   | 33½%                         | Free        |                 |  |                         |
|                   | (2) Other   | 33½%                         | Free        |                 |  |                         |
|                   | C. Other  | 66½%                         | Free        |                 |  |                         |

Section XV  
73.14

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty   |             | Statistical Key |   |                         |
|-------------------|--|--|-------------|-----------------|---|-------------------------|
|                   |  | Fiscal Entry<br>(3)  | Full<br>(4) | Code No.<br>(5) | Description<br>(6)  | Unit of Quantity<br>(7) |
| 73.14             | Iron or steel wire, whether or not coated but not insulated :  |  |             | 677.00          |   | Ton                     |
|                   | A. Imported exclusively for use in the production of electric wire and cable by a manufacturer approved in that behalf by the Commissioner | 10%  | Free        |                 |   |                         |
|                   | B. Single strand uncoated, imported by other manufacturers approved in that behalf by the Commissioner                                     | 33½%   | Free        |                 |   |                         |
|                   | C. Galvanized wire   | 10%  | Free        |                 |   |                         |
|                   | D. Other   | 50%  | Free        |                 |   |                         |
| 73.15             | Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06-73.14  | the rates applicable to the products classified in headings Nos. 73.06-73.14 |             |                 | The statistical numbers, and units of quantity applicable to the products classified in headings Nos. 73.06-73.14 |                         |

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)  | Rate of Duty   |  | Statistical Key  |  |   |
|--------------------------|--|--|--|--|--|---|
|                          |  | Fiscal<br>Entry<br><br>(3)   | Full<br><br>(4)                              | Code<br>No.<br><br>(5)   | Description<br><br>(6)   | Unit<br>of<br>Quantity<br>(7)               |
| 73.16                    | Railway and tramway track construction material of iron or steel, the following : rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for joining or fixing rails | 66 $\frac{3}{4}$ %   | Free   | 676.10<br>676.20   | Rails<br>Other   | Ton   |
| 73.17                    | Tubes and pipes, of cast iron :<br><br>A. For water supply, sewerage, drainage or irrigation :<br><br>(1) Of between $\frac{1}{2}$ inch and 2 $\frac{1}{2}$ inches bore<br><br>(2) Other :<br>(a) Imported by a user approved in that behalf by the Commissioner<br><br>(b) Other<br><br>B. Other  | <br><br><br><br>33 $\frac{1}{2}$ %<br><br>Free<br><br>50%<br><br>50% | <br><br><br><br>Free<br><br>Free<br><br>Free | <br><br><br><br>678.10<br><br><br><br><br><br><br><br><br><br>672.90 | <br><br><br><br><br><br><br><br><br><br>Blanks for tubes and pipes | <br><br><br><br><br><br><br><br><br><br>Ton |
| 73.18                    | Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits :   |  |  |  |  |   |



| Tariff<br>No. | Tariff Description  | Rate of Duty       |      | Statistical Key |   |                               |
|---------------|---|--------------------|------|-----------------|---|-------------------------------|
|               |   | Fiscal<br>Entry    | Full | Code<br>No.     | Description   | Unit<br>of<br>Quantity<br>(7) |
| (1)           | (2)   | (3)                | (4)  | (5)             | (6)   | (7)                           |
|               | A. For water supply, sewerage, drainage or irrigation :                                     |                    |      | 678.20          | Tubes and pipes of other iron or of steel, seamless | Ton                           |
|               | (1) Of between $\frac{1}{2}$ inch and $2\frac{1}{2}$ inches bore                            | 33 $\frac{1}{3}$ % | Free | 678.30          | Other   | Ton                           |
|               | (2) Other :   |                    |      |                 |   |                               |
|               | (a) Imported by a user approved in that behalf by the Commissioner                          | Free               | Free |                 |   |                               |
|               | (b) Other   | 50%                | Free |                 |   |                               |
|               | B. Other  | 50%                | Free |                 |   |                               |
| 73.19         | High-pressure hydro-electric conduits of steel, whether or not reinforced                   | 50%                | Free | 678.40          |   | Ton                           |
| 73.20         | Tube and pipe fittings (for example joints, elbows, unions and flanges), of iron or steel : |                    |      |                 |   |                               |
|               | 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 :   |                    |      |                 |   |                               |
|               | (a) Imported by a user approved in that behalf by the Commissioner                          | Free               | Free |                 |   |                               |
|               | (b) Other   | 50%                | Free |                 |   |                               |
|               | B. Other  | 50%                | Free |                 |   |                               |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key  |   |                         |
|-------------------|---|---------------------|-------------|------------------|---|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)  | Unit of Quantity<br>(7) |
| 73.21             | Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel : |                     |             | 691.11<br>691.19 | Doors and door and window frames, of a kind used in the construction of houses<br>Other | Cwt.<br>Cwt.            |
|                   | A. Parts imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner   | 20%                 | Free        |                  |   |                         |
|                   | B. Roofing ridgings   | 33½%                | Free        |                  |   |                         |
|                   | C. Other  | 66½%                | Free        |                  |   |                         |
| 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  | 66½%                | Free        | 692.11           |   | Cwt.                    |
| 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  | 66½%                | Free        | 692.21           |   | Cwt.                    |

| Tariff No. | Tariff Description  | Rate of Duty                   |      | Statistical Key |             |                  |
|------------|---|--------------------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry                   | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                            | (4)  | (5)             | (6)         | (7)              |
| 73.24      | Compressed gas cylinders and similar pressure containers, of iron or steel  | Free                           | Free | 692.30          |             | Cwt.             |
| 73.25      | Stranded wire, cables, cordage, ropes, plaited bands, slings and the like, of iron or steel wire, but excluding insulated electric cables :               |                                |      | 693.10          |             | Cwt.             |
|            | A. Wire, multi-strand imported for use in the production of tyres by a manufacturer approved in that behalf by the Commissioner                           | 10%                            | Free |                 |             |                  |
|            | B. Other  | 66½%                           | Free |                 |             |                  |
| 73.26      | Barbed iron or steel wire ; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of kinds used for fencing, of iron or steel | the lb.<br>£0-0s-2d<br>or 66½% | Free | 693.20          |             | Cwt.             |
| 73.27      | Gauze, cloth, grill, netting, fencing, reinforcing fabric, and similar materials of iron or steel wire  |                                |      | 693.30          |             | Cwt.             |
|            | A. Wire mesh, identifiable as parts for mattress support  | 75%                            | Free |                 |             |                  |
|            | B. Netting, fencing, reinforcing fabric and similar materials of iron and steel   | the lb.<br>£0-0s-2d<br>or 66½% | Free |                 |             |                  |
|            | C Other.  | 66½%                           | Free |                 |             |                  |

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)   | Rate of Duty                                 |                 | Statistical Key        |                        |                               |
|--------------------------|---|--|-----------------|------------------------|------------------------|-------------------------------|
|                          |   | Fiscal<br>Entry<br><br>(3)                   | Full<br><br>(4) | Code<br>No.<br><br>(5) | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 73.28                    | Expanded metal, of iron or steel  | 66 $\frac{2}{3}$ %                           | Free            | 693.40                 |                        | Cwt.                          |
| 73.29                    | Chain and parts thereof, of iron or steel :   |  |                 | 698.30                 |                        | Cwt.                          |
|                          | A. Mooring and other navigational chain   | Free   | Free            |                        |                        |                               |
|                          | B. Other  | 66 $\frac{2}{3}$ %                           | Free            |                        |                        |                               |
| 73.30                    | Anchors and grapnels and parts thereof, of iron or steel  | Free   | Free            | 698.40                 |                        | Cwt.                          |
| 73.31                    | Nails, tacks, staples, hook-nails, corrugated nails, spiked cramps, studs, spikes and drawing pins, of iron or steel, whether or not with heads of other materials, but not including such articles with heads of copper :                      |  |                 | 694.13<br>694.19       | Roofing nails<br>Other | Cwt.<br>Cwt.                  |
|                          | A. Nails  | the lb.<br>£0-0s-2d<br>or 66 $\frac{2}{3}$ % | Free            |                        |                        |                               |
|                          | B. Other  | 66 $\frac{2}{3}$ %                           | Free            |                        |                        |                               |
| 73.32                    | Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of iron or steel ; rivets, cot-<br>ters, cotter-pins, washers and spring washers, of iron or steel | 66 $\frac{2}{3}$ %                           | Free            | 694.20                 |                        | Cwt.                          |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 73.33             | Needles for hand sewing (including embroidery), hand carpet needles and hand knitting needles, bodkins, crochet hooks, and the like, and embroidery stilettos, of iron or steel, including blanks   | 33½%                | Free        | 698.50          |                    | Cwt.                    |
| 73.34             | Pins (excluding hatpins and other ornamental pins and drawing pins), hair pins and curling grips, of iron or steel  | 66⅔%                | Free        | 698.50          |                    | Cwt.                    |
| 73.35             | Springs and leaves for springs, of iron or steel :  |                     |             | 698.60          |                    | Cwt.                    |
|                   | A. Parts for mattress and mattress support  | 75%                 | Free        |                 |                    |                         |
|                   | B. Other  | 66⅔%                | Free        |                 |                    |                         |
| 73.36             | Stoves (including stoves with subsidiary boilers for central heating), ranges, cookers, grates, fires and other space heaters, gas-rings, plate warmers with burners, wash boilers with grates or other heating elements, and similar equipment, of a kind used for domestic purposes, not electrically operated, and parts thereof, of iron or steel | 66⅔%                | Free        | 697.10          |                    | Cwt.                    |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key  |   |                         |
|-------------------|--|---------------------|-------------|------------------|---|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)  | Unit of Quantity<br>(7) |
| 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 motordriven fan or blower, and parts thereof, of iron or steel | 66½%                | Free        | 812.10           |   |                         |
| 73.38             | Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of iron or steel :  |                     |             | 697.24<br>697.29 | Domestic articles and parts thereof<br>Enamelled<br>Other | Cwt.<br>Cwt.            |
|                   | A. Articles of a kind used as domestic utensils  | 75%                 | Free        | 812.30           | Builders' sanitary ware and parts thereof                 | Cwt.                    |
|                   | B. Other   | 66½%                | Free        |                  |   |                         |
| 73.39             | Iron or steel wool; pot scourers and scouring and polishing pads, gloves and the like, of iron or steel  | 64½%                | 2%          | 697.91           |   | Cwt.                    |
| 73.40             | Other articles of iron or steel :  |                     |             | 679.00<br>698.90 | Castings and forgings<br>Other                            | Ton<br>Cwt.             |
|                   | A. Parts and accessories for use with industrial machinery   | 5%                  | Free        |                  |   |                         |

Section XV  
73.40

| Tariff<br>No. | Tariff Description  | Rate of Duty                        |      | Statistical Key |             |                        |
|---------------|---|-------------------------------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry                     | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)                                 | (4)  | (5)             | (6)         | (7)                    |
|               | B. Quay bollards ; spectacle cases  | Free                                | Free |                 |             |                        |
|               | C. Specialised fittings or parts imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner | 5%                                  | Free |                 |             |                        |
|               | D. Trunks, travelling chests and the like :   |                                     |      |                 |             |                        |
|               | (1) Imported nested   | each article<br>£0-6s-0d<br>or 66½% | Free |                 |             |                        |
|               | (2) Other   | 66½%                                | Free |                 |             |                        |
|               | E. Other  | 66½%                                | Free |                 |             |                        |



CHAPTER 74  
COPPER AND ARTICLES THEREOF  
NOTES

1. For the purposes of heading No. 74.02, the expression 'master alloys' means alloys (except copper phosphide (phosphor copper) containing more than eight per cent by weight of phosphorus) of copper with other materials in any proportion, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

(COPPER phosphide (phosphor copper) containing more than eight per cent by weight of phosphorus falls within heading 28.55 and not within this Chapter).

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

(a) *Wire* (heading No. 74.03) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds six millimetres.

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

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

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds six millimetres, and of which the thickness exceeds 0.15 millimetres but does not exceed one-tenth of the width.

Heading No. 74.04 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

3. Heading No. 74.07 is to be taken to apply, *inter alia*, to tubes, pipes and hollowbars which have been polished or coated, or which have been shaped or worked such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 74.08 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |                        |                  |
|------------|---|--------------|------|-----------------|------------------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description            | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)                    | (7)              |
| 74.01      | Copper matte ; unwrought copper (refined or not) ; copper waste and scrap | 50%          | Free | 283.00          | Copper matte           | Ton              |
|            |   |              |      | 284.00          | Copper waste and scrap | Ton              |
| 74.02      | Master alloys   | 50%          | Free | 682.10          | Unwrought copper       | Cwt.             |
|            |   |              |      | 682.10          |                        | Cwt.             |

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)   | Rate of Duty               |                 | Code<br>No.<br><br>(5) | Statistical Key        |                               |
|--------------------------|---|----------------------------|-----------------|------------------------|------------------------|-------------------------------|
|                          |   | Fiscal<br>Entry<br><br>(3) | Full<br><br>(4) |                        | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 74.03                    | Wrought bars, rods, angles, shapes and sections, of copper ; copper wire:   |                            |                 | 682.29                 |                        | Cwt.                          |
|                          | A. Rods imported exclusively for use in the production of electric wire and cable by a manufacturer approved in that behalf by the Commissioner | 10%                        | Free            |                        |                        |                               |
|                          | B. Sections and other rods cut to size but not further worked :   |                            |                 |                        |                        |                               |
|                          | (1) Imported for use by a manufacturer of electrical accessories approved in that behalf by the Commissioner                                    | 20%                        | Free            |                        |                        |                               |
|                          | (2) Other   | 33½%                       | Free            |                        |                        |                               |
|                          | C. Wire, single strand :  |                            |                 |                        |                        |                               |
|                          | (1) Imported for use by a manufacturer of electric wire and cable approved in that behalf by the Commissioner                                   | 10%                        | Free            |                        |                        |                               |
|                          | (2) Imported by other manufacturers approved in that behalf by the Commissioner   | 33½%                       | Free            |                        |                        |                               |
|                          | (3) Other   | 50%                        | Free            |                        |                        |                               |
|                          | D. Other  | 50%                        | Free            |                        |                        |                               |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty                      |                                     | Statistical Key |                    |                         |
|-------------------|--|-----------------------------------|-------------------------------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3)               | Full<br>(4)                         | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 74.04             | <p><b>Wrought plates, sheets and strip of copper :</b></p> <p>A. Plates, sheet, strip and circles, cut to size but not further worked :</p> <p>(1) Imported for use by a manufacturer of electrical accessories approved in that behalf by the Commissioner</p> <p>(2) Other</p> <p>B. Other</p>   | <p>20%</p> <p>33½%</p> <p>50%</p> | <p>Free</p> <p>Free</p> <p>Free</p> | 682.29          |                    |                         |
| 74.05             | <p><b>Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.15 mm :</b></p> <p>A. Plates, sheet, strip and circles, cut to size but not further worked :</p> <p>(1) Imported for use by a manufacturer of electrical accessories approved in that behalf by the Commissioner</p> <p>(2) Other</p> <p>B. Other</p> | <p>20%</p> <p>33½%</p> <p>50%</p> | <p>Free</p> <p>Free</p> <p>Free</p> | 682.29          |                    | Cwt.                    |

Section XV  
74.06

| Tariff No. | Tariff Description  | Rate of Duty       |      | Statistical Key |             |                  |
|------------|---|--------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry       | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                | (4)  | (5)             | (6)         | (7)              |
| 74.06      | <b>Copper powder and flakes</b>   | 66 $\frac{3}{4}$ % | Free | 682.29          |             | Cwt.             |
| 74.07      | <b>Tubes and pipes and blanks therefor, of copper ; hollow bars of copper :</b>               |                    |      | 682.25          |             | Cwt.             |
|            | A. For water supply, sewerage, drainage or irrigation :                                       |                    |      |                 |             |                  |
|            | (1) Of between $\frac{1}{8}$ inch and $2\frac{1}{2}$ inches bore                              | 33 $\frac{1}{4}$ % | Free |                 |             |                  |
|            | (2) Other :   |                    |      |                 |             |                  |
|            | (a) Imported by a user approved in that behalf by the Commissioner                            | Free               | Free |                 |             |                  |
|            | (b) Other   | 50%                | Free |                 |             |                  |
|            | B. Other  | 50%                | Free |                 |             |                  |
| 74.08      | <b>Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper :</b> |                    |      | 682.26          |             | Cwt.             |
|            | A. For water supply, sewerage, drainage or irrigation :                                       |                    |      |                 |             |                  |
|            | (1) Of between $\frac{1}{8}$ inch and $2\frac{1}{2}$ inches bore                              | 33 $\frac{1}{4}$ % | Free |                 |             |                  |

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 74.09      | (2) Other :  |              |      |                 |             |                  |
|            | (a) Imported by a user approved in that behalf by the Commissioner.  | Free         | Free |                 |             |                  |
|            | (b) Other  | 50%          | Free |                 |             |                  |
|            | B. Other   | 50%          | Free |                 |             |                  |
|            | 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 : |              |      | 692.12          |             | Cwt.             |
| 74.10      | A. Industrial  | 20%          | Free |                 |             |                  |
|            | B. Parts for A   | 10%          | Free |                 |             |                  |
|            | C. Other   | 66½%         | Free |                 |             |                  |
|            | Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables :   |              |      | 693.10          |             | Cwt.             |
|            | A. Imported for the transmission of electricity by a user approved in that behalf by the Commissioner  | 20%          | Free |                 |             |                  |
|            | B. Other   | 50%          | Free |                 |             |                  |

| Tariff<br>No. | Tariff Description  | Rate of Duty                                 |      | Statistical Key  |                        |                        |
|---------------|---|--|------|------------------|------------------------|------------------------|
|               |   | Fiscal<br>Entry                              | Full | Code<br>No.      | Description            | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)  | (4)  | (5)              | (6)                    | (7)                    |
| 74.11         | Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire   | 66 $\frac{1}{2}$ %                           | Free | 693.30           |                        | Cwt.                   |
| 74.12         | Expanded metal, of copper   | 66 $\frac{1}{2}$ %                           | Free | 693.40           |                        | Cwt.                   |
| 74.13         | Chain and parts thereof, of copper  | 66 $\frac{1}{2}$ %                           | Free | 698.90           |                        | Cwt.                   |
| 74.14         | Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper :   |  |      | 694.13<br>694.19 | Roofing nails<br>Other | Cwt.<br>Cwt.           |
|               | A. Nails  | the lb.<br>£0-0s-2d<br>or 66 $\frac{1}{2}$ % | Free |                  |                        |                        |
|               | B. Other  | 66 $\frac{1}{2}$ %                           | Free |                  |                        |                        |
| 74.15         | Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper ; rivets, cotters, cotter-pin, washers and spring washers, of copper | 66 $\frac{1}{2}$ %                           | Free | 694.20           |                        | Cwt.                   |
| 74.16         | Springs, of copper  | 66 $\frac{1}{2}$ %                           | Free | 698.60           |                        | Cwt.                   |
| 74.17         | Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper   | 66 $\frac{1}{2}$ %                           | Free | 697.10           |                        | Cwt.                   |

| Tariff No. | Tariff Description   | Rate of Duty       |      | Statistical Key  |                            |                  |
|------------|--|--------------------|------|------------------|----------------------------|------------------|
|            |  | Fiscal Entry       | Full | Code No.         | Description                | Unit of Quantity |
| (1)        | (2)  | (3)                | (4)  | (5)              | (6)                        | (7)              |
| 74.18      | Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper     | 66 $\frac{2}{3}$ % | Free | 697.29<br>697.90 | Domestic Utensils<br>Other | Cwt.<br>Cwt.     |
| 74.19      | Other articles of copper :   |                    |      | 698.90           |                            | Cwt.             |
|            | A. Fittings and parts imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner | 5%                 | Free |                  |                            |                  |
|            | B. Other   | 66 $\frac{2}{3}$ % | Free |                  |                            |                  |

## CHAPTER 75

## NICKEL AND ARTICLES THEREOF

## NOTES

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

(a) Wire (heading No. 75.02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 75.02) :

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 75.03) :



Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, and of which the thickness does not exceed one tenth of the width.

Heading No. 75.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 75.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

| Tariff No. | Tariff Description  | Rate of Duty   |  | Statistical Key                |   |                              |
|------------|---|--|--|--------------------------------|---|------------------------------|
|            |   | Fiscal Entry   | Full   | Code No.                       | Description   | Unit of Quantity             |
| (1)        | (2)   | (3)  | (4)  | (5)                            | (6)   | (7)                          |
| 75.01      | Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap  | 66 $\frac{2}{3}$ %   | Free   | 283.00<br>284.00<br>683.10     | Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy<br>Nickel waste and scrap<br>Unwrought nickel | Ton<br>Ton<br>Cwt.           |
| 75.02      | Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:<br><br>A. Wire, uncoated, single strand:<br><br>(1) Imported by a manufacturer approved in that behalf by the Commissioner<br><br>(2) Other<br><br>B. Rods and sections cut to size but not further worked<br><br>C. Other | <br><br>33 $\frac{1}{3}$ %<br><br>66 $\frac{2}{3}$ %<br><br>33 $\frac{1}{3}$ %<br><br>66 $\frac{2}{3}$ % | <br><br>Free<br><br>Free<br><br>Free<br><br>Free | <br><br><br><br><br><br>683.20 |   | <br><br><br><br><br><br>Cwt. |
| 75.03      | Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes:  |  |  | 683.20                         |   | Cwt.                         |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |  |                        |
|---------------|--|-----------------|------|-----------------|--|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description  | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)  | (7)                    |
| 75.04         | A. Plates, sheet, strip and circles cut to size but not further worked   | 33½%            | Free | 683.20          |  | Cwt.                   |
|               | B. Other   | 66½%            | Free |                 |  |                        |
|               | 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. For water supply, sewerage, drainage or irrigation:   |                 |      |                 |  |                        |
|               | (1) Of between ½ inch and 2½ inches bore   | 33½%            | Free |                 |  |                        |
| 75.05         | (2) Other:   |                 |      | 683.20          |  | Cwt.                   |
|               | (a) Imported by a user approved in that behalf by the Commissioner   | Free            | Free |                 |  |                        |
|               | (b) Other  | 50%             | Free |                 |  |                        |
|               | B. Other   | 50%             | Free |                 |  |                        |
|               | Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis  | 66½%            | Free |                 |  |                        |
| 75.06         | Other articles of nickel   | 66½%            | Free | 698.90          | Articles of base metals (iron or steel, copper metal, aluminium, magnesium, lead, zinc and tin) n.e.s. | Cwt.                   |

## CHAPTER 76

## ALUMINIUM AND ARTICLES THEREOF

## NOTES

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

(a) Wire (heading No. 76.02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 76.02) :

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling) ;

(c) Wrought plates, sheets and strip (heading No. 76.03) :

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds, 6 mm, and of which the thickness exceeds 0.20 mm but does not exceed one tenth of the width.

Heading No. 76.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 76.06 is to be taken to apply, *inter alia*, to tubes, pipes and hollow bars which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned. Heading No. 76.07 is to be taken to apply, *inter alia*, to tube and pipe fittings which have been similarly treated.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |                           |                  |
|------------|---|--------------|------|-----------------|---------------------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description               | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)                       | (7)              |
| 76.01      | Unwrought aluminium ; aluminium waste and scrap :   |              |      | 284.00          | Aluminium waste and scrap | Ton              |
|            |   |              |      | 684.10          | Unwrought aluminium       | Ton              |
|            | A. Unwrought aluminium imported for use by a manufacturer approved in that behalf by the Commissioner | 10%          | Free |                 |                           |                  |
|            | B. Other  | 66½%         | Free |                 |                           |                  |

| Tariff No. | Tariff Description  | Rate of Duty   |  | Statistical Key |             |                  |
|------------|---|--|--|-----------------|-------------|------------------|
|            |   | Fiscal Entry   | Full   | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)  | (4)  | (5)             | (6)         | (7)              |
| 76.02      | Wrought bars, rods, angles, shapes and sections, of aluminium ; aluminium wire :<br>A. Wire, uncoated, single strand :<br>(1) Imported by a manufacturer approved in that behalf by the Commissioner<br>(2) Other<br>B. Rods :<br>(1) Imported by a manufacturer approved in that behalf by the Commissioner<br>(2) Other<br>C. Angles, shapes and sections<br>D. Other | <br><br><br>33½%<br><br>50%<br><br>10%<br><br>50%<br><br>33½%<br><br>50% | <br><br><br>Free<br><br>Free<br><br>Free<br><br>Free<br><br>Free<br><br>Free | 684.21          |             | Cwt.             |
| 76.03      | Wrought plates, sheets and strip of aluminium :<br>A. Imported by a manufacturer approved in that behalf by the Commissioner  | 33½%   | Free   | 684.22          |             | Cwt.             |

| Tariff<br>No. | Tariff Description   | Rate of Duty  |      | Statistical Key. |             |                        |
|---------------|--|---|------|------------------|-------------|------------------------|
|               |  | Fiscal<br>Entry   | Full | Code<br>No.      | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)   | (4)  | (5)              | (6)         | (7)                    |
|               | B. Corrugated roofing sheets :   |   |      |                  |             |                        |
|               | (i) Of a gauge not exceeding 25  | 66 $\frac{2}{3}$ %  | Free |                  |             |                        |
|               | (ii) Of a gauge exceeding 25   | the sq. ft.<br>£0-0s-1 $\frac{1}{2}$ d<br>or 33 $\frac{1}{3}$ % | Free |                  |             |                        |
|               | C. Ridgings  | 33 $\frac{1}{3}$ %  | Free |                  |             |                        |
|               | D. Other   | 50%   | Free |                  |             |                        |
| 76.04         | Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0.20 mm. | 50%   | Free | 684.29           |             | Cwt.                   |
| 76.05         | Aluminium powders and flakes   | 66 $\frac{2}{3}$ %  | Free | 684.29           |             | Cwt.                   |
| 76.06         | Tubes and pipes and blanks therefor, of aluminium ; hollowbars of aluminium :  |   |      | 684.29           |             | Cwt.                   |
|               | 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 |                  |             |                        |

| Tariff No. | Tariff Description   | Rate of Duty       |      | Statistical Key  |  |                  |
|------------|--|--------------------|------|------------------|--|------------------|
|            |  | Fiscal Entry       | Full | Code No.         | Description  | Unit of Quantity |
| (1)        | (2)  | (3)                | (4)  | (5)              | (6)  | (7)              |
| 76.07      | (2) Other :  |                    |      |                  |  |                  |
|            | (a) Imported by a user approved in that behalf by the Commissioner   | Free               | Free |                  |  |                  |
|            | (b) Other  | 66 $\frac{2}{3}$ % | Free |                  |  |                  |
|            | B. Other   | 66 $\frac{2}{3}$ % | Free |                  |  |                  |
| 76.08      | Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium :  |                    |      | 684.25           |  | Cwt.             |
|            | A. Imported by a user approved in that behalf by the Commissioner  | Free               | Free |                  |  |                  |
|            | B. Other   | 66 $\frac{2}{3}$ % | Free |                  |  |                  |
|            | Structures, complete or incomplete, whether or not assembled, and parts of structures, (for example, hangars and other buildings, bridges, and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium ; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium | 66 $\frac{2}{3}$ % | Free | 691.21<br>691.29 | Doors, door and window frames and louvres<br>Other | Cwt.<br>Cwt.     |



| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)   | Rate of Duty               |                 | Statistical Key        |                        |                               |
|--------------------------|---|----------------------------|-----------------|------------------------|------------------------|-------------------------------|
|                          |   | Fiscal<br>Entry<br><br>(3) | Full<br><br>(4) | Code<br>No.<br><br>(5) | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 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 : |                            |                 | 692.13                 |                        | Cwt.                          |
|                          | A. Industrial   | 20%                        | Free            |                        |                        |                               |
|                          | B. Parts for A  | 10%                        | Free            |                        |                        |                               |
|                          | C. Other  | 66½%                       | Free            |                        |                        |                               |
| 76.10                    | Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods                                  | 66½%                       | Free            | 692.22                 |                        | Cwt.                          |
| 76.11                    | Compressed gas cylinders and similar pressure containers, of aluminium  | Free                       | Free            | 692.30                 |                        | Cwt.                          |
| 76.12                    | Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables :   |                            |                 | 693.10                 |                        | Cwt.                          |
|                          | A. Imported for the transmission of electricity by a user approved in that behalf by the Commissioner   | 20%                        | Free            |                        |                        |                               |
|                          | B. Other  | 50%                        | Free            |                        |                        |                               |



| Tariff No. | Tariff Description  | Rate of Duty          |      | Statistical Key |                                |                  |
|------------|---|-----------------------|------|-----------------|--------------------------------|------------------|
|            |   | Fiscal Entry          | Full | Code No.        | Description                    | Unit of Quantity |
| (1)        | (2)   | (3)                   | (4)  | (5)             | (6)                            | (7)              |
| 76.13      | Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire   | 66½%                  | Free | 693.30          |                                | Cwt.             |
| 76.14      | Expanded metal, of aluminium  | 66½%                  | Free | 693.40          |                                | Cwt.             |
| 76.15      | Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium | 66½%                  | Free | 697.23          | Domestic utensils of aluminium | Cwt.             |
|            |   |                       |      | 697.90          | Other                          |                  |
| 76.16      | Other articles of aluminium :   |                       |      | 698.90          |                                | Cwt.             |
|            | A. Knitting needles and crochet hooks   | 20%                   | Free |                 |                                |                  |
|            | B. Trunks, suit-cases, travelling chests and the like :   |                       |      |                 |                                |                  |
|            | (1) Imported nested   | each £0-6s-0d or 66½% | Free |                 |                                |                  |
|            | (2) Other   | 66½%                  | Free |                 |                                |                  |
|            | C. Other  | 66½%                  | Free |                 |                                |                  |

## CHAPTER 77

## MAGNESIUM AND BERYLLIUM AND ARTICLES THEREOF

| Tariff No. | Tariff Description   | Rate of Duty       |      | Statistical Key  |                                    |                  |
|------------|--|--------------------|------|------------------|------------------------------------|------------------|
|            |  | Fiscal Entry       | Full | Code No.         | Description                        | Unit of Quantity |
| (1)        | (2)  | (3)                | (4)  | (5)              | (6)                                | (7)              |
| 77.01      | Unwrought magnesium, magnesium waste (excluding shavings of uniform size) and scrap  | 66 $\frac{2}{3}$ % | Free | 284.00<br>689.00 | Magnesium waste and scrap<br>Other | Ton              |
| 77.02      | Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium: |                    |      | 689.00           |                                    |                  |
|            | A. Tubes and pipes and blanks therefor:  |                    |      |                  |                                    |                  |
|            | (1) For water supply, sewerage, drainage or irrigation:  |                    |      |                  |                                    |                  |
|            | (a) Of between $\frac{1}{8}$ inch and 2 $\frac{1}{2}$ inches bore  | 33 $\frac{1}{3}$ % | Free |                  |                                    |                  |
|            | (b) Other:   |                    |      |                  |                                    |                  |
|            | (i) Imported by a user approved in that behalf by the Commissioner   | Free               | Free |                  |                                    |                  |
|            | (ii) Other   | 66 $\frac{2}{3}$ % | Free |                  |                                    |                  |
|            | B. Other   | 66 $\frac{2}{3}$ % | Free |                  |                                    |                  |

| Tariff No. | Tariff Description   | Rate of Duty       |      | Statistical Key |                                       |                  |
|------------|--|--------------------|------|-----------------|---------------------------------------|------------------|
|            |  | Fiscal Entry       | Full | Code No.        | Description                           | Unit of Quantity |
| (1)        | (2)  | (3)                | (4)  | (5)             | (6)                                   | (7)              |
| 77.03      | Other articles of magnesium  | 66 $\frac{3}{4}$ % | Free | 698.90          |                                       | Cwt.             |
| 77.04      | Beryllium, unwrought or wrought, and articles thereof :                    |                    |      | 689.00          | Miscellaneous non-ferrous base metals | Cwt.             |
|            | A. Wire, single strand, uncoated :   |                    |      |                 |                                       |                  |
|            | (1) Imported by a manufacturer approved in that behalf by the Commissioner | 33 $\frac{1}{3}$ % | Free | 698.90          | Articles of base metals               | Cwt.             |
|            | (2) Other  | 66 $\frac{3}{4}$ % | Free |                 |                                       |                  |
|            | B. Other   | 66 $\frac{3}{4}$ % | Free |                 |                                       |                  |

## CHAPTER 78

## LEAD AND ARTICLES THEREOF

## NOTES

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

(a) Wire (heading No. 78.02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) Wrought bars, rods, angles, shapes and sections (heading No. 78.02) :

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) Wrought plates, sheets and strip (heading No. 78.03) :

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1,700 g/m<sup>2</sup>.

Heading No. 78.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 78.05 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key  |  |                  |
|------------|--|--------------|------|------------------|--|------------------|
|            |  | Fiscal Entry | Full | Code No.         | Description                            | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)              | (6)                                    | (7)              |
| 78.01      | Unwrought lead (including argentiferous lead) ; lead waste and scrap :                   |              |      | 284.00<br>685.10 | Lead waste and scrap<br>Unwrought lead | Ton<br>Cwt.      |
|            | A. Unwrought lead imported by a manufacturer approved in that behalf by the Commissioner | 10%          | Free |                  |  |                  |
|            | B. Other   | 50%          | Free |                  |  |                  |
| 78.02      | Wrought bars, rods, angles, shapes and sections, of lead ; lead wire :                   |              |      | 685.20           |  | Cwt.             |
|            | A. Wire, uncoated, single strand :   |              |      |                  |  |                  |
|            | (1) Imported by a manufacturer approved in that behalf by the Commissioner               | 33½%         | Free |                  |  |                  |
|            | (2) Other  | 66½%         | Free |                  |  |                  |
|            | B. Other   | 66½%         | Free |                  |  |                  |
| 78.03      | Wrought plates, sheets and strip, of lead  | 66½%         | Free | 685.22           |  |                  |

| Tariff No. | Tariff Description  | Rate of Duty   |  | Statistical Key        |                                |                  |
|------------|---|--|--|------------------------|--------------------------------|------------------|
|            |   | Fiscal Entry   | Full   | Code No.               | Description                    | Unit of Quantity |
| (1)        | (2)   | (3)  | (4)  | (5)                    | (6)                            | (7)              |
| 78.04      | Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1,700 g/m <sup>2</sup> ; lead powders and flakes  | 66½%   | Free   | 685.23                 |                                |                  |
| 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 :<br><br>A. For water supply, sewerage, drainage or irrigation :<br><br>(1) Of between ½ inch and 2½ inches bore<br><br>(2) Other :<br><br>(a) Imported by a user approved in that behalf by the Commissioner<br><br>(b) Other<br><br>B. Other | <br><br><br><br>33½%<br><br><br><br>Free<br><br>50%<br><br>50% | <br><br><br><br>Free<br><br>Free<br><br>Free | <br><br><br><br>685.20 |                                | Cwt.             |
| 78.06      | Other articles of lead  | 66½%   | Free   | 698.90                 | Articles of base metals n.e.s. | Cwt.             |

## CHAPTER 79

## ZINC AND ARTICLES THEREOF

## NOTES

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

(a) *Wire* (heading No. 79.02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) *Wrought bars, rods, angles, shapes and sections* (heading No. 79.02) :

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm. and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimmings or de-scaling).

(c) *Wrought plates, sheets and strip* (heading No. 79.03) :

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm. and of which the thickness does not exceed one tenth of the width.

Heading No. 79.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character or articles or of products falling within other headings.

2. Heading No. 79.04 is to be taken to apply, *inter alia*, to tubes, pipes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |                      |                  |
|------------|---|--------------|------|-----------------|----------------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description          | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)                  | (7)              |
| 79.01      | Unwrought zinc ; zinc waste ; scrap   |              |      | 284.00          | Zinc waste and scrap | Ton              |
|            | A. Zinc ingot imported for the production of galvanised products and dry cell batteries by a manufacturer approved in that behalf by the Commissioner | 10%          | Free | 686.10          | Unwrought zinc       | Cwt.             |
|            | B. Other  | 50%          | Free |                 |                      |                  |

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key  |                    |                  |
|------------|--|--------------|------|------------------|--------------------|------------------|
|            |  | Fiscal Entry | Full | Code No.         | Description        | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)              | (6)                | (7)              |
| 79.02      | Wrought bars, rods angles, shapes and sections, of zinc ; zinc wire :  |              |      | 686.20           |                    |                  |
|            | A. Wire, uncoated, single strand :   |              |      |                  |                    |                  |
|            | (1) Imported by a manufacturer approved in that behalf by the Commissioner   | 33½%         | Free |                  |                    |                  |
|            | (2) Other  | 66½%         | Free |                  |                    |                  |
|            | B. Other   | 66½%         | Free |                  |                    |                  |
| 79.03      | Wrought plates, sheets and strip, of zinc ; zinc foil ; zinc powders and flakes  | 66½%         | Free | 284.00<br>686.20 | Zinc dust<br>Other |                  |
| 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 : |              |      | 686.20           |                    | Cwt.             |
|            | A. For water supply, sewerage, drainage or irrigation :  |              |      |                  |                    |                  |
|            | (1) Of between ½ inch and 2½ inches bore   | 33½%         | Free |                  |                    |                  |
|            | (2) Other :  |              |      |                  |                    |                  |
|            | (a) Imported by a user approved in that behalf by the Commissioner   | Free         | Free |                  |                    |                  |
|            | (b) Other  | 50%          | Free |                  |                    |                  |
|            | B. Other   | 50%          | Free |                  |                    |                  |



| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key                      |                                |                         |
|-------------------|---|---------------------|-------------|--------------------------------------|--------------------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)                      | Description<br>(6)             | Unit of Quantity<br>(7) |
| 79.05             | Gutters, roof capping, skylight frames, and other fabricated building components, of zinc : |                     |             | 691.90                               |                                | Cwt.                    |
|                   | A. Roof ridgings  | 33½%                | Free        |                                      |                                |                         |
|                   | B. Other  | 66½%                | Free        |                                      |                                |                         |
| 79.06             | Other articles of zinc  | 66½%                | Free        | 698.90<br>693.30<br>693.40<br>697.29 | Articles of base metals n.e.s. | Cwt.                    |

## CHAPTER 80

## TIN AND ARTICLES THEREOF

## NOTES

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

(a) *Wire* (heading No. 80.02) :

Rolled, extruded or drawn products of solid section of any cross-sectional shape, of which no cross-sectional dimension exceeds 6 mm.

(b) *Wrought bars, rods, angles, shapes and sections* (heading No. 80.02):

Rolled, extruded, drawn or forged products of solid section, of which the maximum cross-sectional dimension exceeds 6 mm and which, if they are flat, have a thickness exceeding one tenth of the width. Also cast or sintered products, of the same forms and dimensions, which have been subsequently machined (otherwise than by simple trimming or de-scaling).

(c) *Wrought plates, sheets and strip* (heading No. 80.03):

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 6 mm, of which the thickness does not exceed one tenth of the width, and which are of a weight exceeding 1 kg/m<sup>2</sup>. Heading No. 80.03 is to be taken to apply, *inter alia*, to such products, whether or not cut to shape, perforated, corrugated, ribbed, channelled, polished or coated, provided that they do not thereby assume the character of articles or of products falling within other headings.

2. Heading No. 80.05 is to be taken to apply, *inter alia*, to tubes, hollow bars and tube and pipe fittings which have been polished or coated, or which have been shaped or worked, such as bent, coiled, threaded, drilled, waisted, cone-shaped or finned.

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key  |                                      |                  |
|------------|--|--------------|------|------------------|--------------------------------------|------------------|
|            |  | Fiscal Entry | Full | Code No.         | Description                          | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)              | (6)                                  | (7)              |
| 80.01      | Unwrought tin ; tin waste and scrap  | 66½%         | Free | 284.00<br>687.10 | Tin waste and scrap<br>Unwrought tin | Ton<br>Ton       |
| 80.02      | Wrought bars, rods, angles, shapes and sections, of tin ; tin wire :   |              |      | 687.20           |                                      | Ton              |
|            | A. Wire, uncoated, single strand :   |              |      |                  |                                      |                  |
|            | (1) Imported by a manufacturer approved in that behalf by the Commissioner   | 33½%         | Free |                  |                                      |                  |
|            | (2) Other  | 66½%         | Free |                  |                                      |                  |
|            | B. Other   | 66½%         | Free |                  |                                      |                  |
| 80.03      | Wrought plates, sheets and strip of tin  | 66½%         | Free | 687.20           |                                      | Ton              |
| 80.04      | Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1kg/m <sup>2</sup> ; tin powders and flakes | 66½%         | Free | 687.20           |                                      | Ton              |

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key  |   |                  |
|------------|---|--------------|------|------------------|---|------------------|
|            |   | Fiscal Entry | Full | Code No.         | Description   | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)              | (6)   | (7)              |
| 80.05      | <p><b>Tubes and pipes and blanks therefor, of tin ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin :</b></p> <p><b>A. For water supply, sewerage, drainage or irrigation :</b></p> <p>(1) Of between <math>\frac{1}{8}</math> inch and <math>2\frac{1}{2}</math> inches bore <b>33<math>\frac{1}{3}</math>% Free</b></p> <p>(2) Other :</p> <p>(a) Imported by a user approved in that behalf by the Commissioner <b>Free Free</b></p> <p>(b) Other <b>66<math>\frac{2}{3}</math>% Free</b></p> <p><b>B. Other 66<math>\frac{2}{3}</math>% Free</b></p> |              |      | 687.20           |   | Ton              |
| 80.06      | <p><b>Other articles of tin :</b></p> <p><b>A. Reservoirs, tanks, vats and similar containers (not fitted with mechanical or thermal equipment) :</b></p> <p>(1) For industrial use <b>10% Free</b></p> <p>(2) Other <b>66<math>\frac{2}{3}</math>% Free</b></p> <p><b>B. Other 66<math>\frac{2}{3}</math>% Free</b></p>  |              |      | 697.29<br>698.90 | Domestic utensils<br>Articles of base metals n.e.s. | Cwt.             |

## CHAPTER 81

OTHER BASE METALS EMPLOYED IN METALLURGY  
AND ARTICLES THEREOF

## NOTE

Heading No. 81.04 is to be taken to apply only to the following base metals : bismuth, cadmium, cobalt, chromium, gallium, germanium, hafnium, indium, manganese, niobium (columbium), rhenium, antimony, titanium, thorium, thallium, uranium depleted in U 235, vanadium, zirconium. The heading also covers cobalt mattes, cobalt speiss and other intermediate products of cobalt metallurgy, and cermets.

| Tariff No. | Tariff Description  | Rate of Duty                         |                                      | Statistical Key |             |                  |
|------------|---|--------------------------------------|--------------------------------------|-----------------|-------------|------------------|
|            |   | Fiscal Entry                         | Full                                 | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                                  | (4)                                  | (5)             | (6)         | (7)              |
| 81.01      | <b>Tungsten (wolfram). unwrought or wrought and articles thereof :</b><br><br>A. Wire, uncoated, single strand :<br><br>(1) Imported by a manufacturer approved in that behalf by the Commissioner<br><br>(2) Other<br><br>B. Other | <br><br><br>33½%<br><br>66½%<br>66½% | <br><br><br>Free<br><br>Free<br>Free | 689.00          |             | Cwt.             |
| 81.02      | <b>Molybdenum, unwrought or wrought, and articles thereof :</b><br><br>A. Wire, uncoated, single strand :<br><br>(1) Imported by a manufacturer approved in that behalf by the Commissioner<br><br>(2) Other<br><br>B. Other        | <br><br><br>33½%<br><br>66½%<br>66½% | <br><br><br>Free<br><br>Free<br>Free | 689.00          |             | Cwt.             |

Section XV  
81.03

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                             |  | Statistical Key  |  |                          |
|-------------------|---|--|--|------------------|--|--------------------------|
|                   |   | Fiscal Entry<br>(3)                      | Full<br>(4)                              | Code No.<br>(5)  | Description<br>(6)                               | Unit of Quantity<br>(7)  |
| 81.03             | Tantalum, unwrought or wrought, and articles thereof :<br><br>A. Wire, uncoated, single strand :<br><br>(1) Imported by a manufacturer approved in that behalf by the Commissioner<br><br>(2) Other<br><br>B. Other   | <br><br><br>33½%<br><br>66½%<br><br>66½% | <br><br><br>Free<br><br>Free<br><br>Free | 689.00           |  | Cwt.                     |
| 81.04             | Other base metals, unwrought or wrought and articles thereof ; cerments, unwrought or wrought and articles thereof :<br><br>A. Wire, uncoated, single strand :<br><br>(1) Imported by a manufacturer approved in that behalf by the Commissioner<br><br>(2) Other<br><br>B. Other | <br><br><br>33½%<br><br>66½%<br><br>66½% | <br><br><br>Free<br><br>Free<br><br>Free | 688.00<br>689.00 | Uranium (depleted in U.235) and thorium<br>Other | Cwt.<br>Cwt.<br><br>Free |

## CHAPTER 82

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

## NOTES

1. Apart from blow lamps, portable forges, grinding wheels mounted on frameworks, manicure and chiropody sets, and goods classified in heading No. 82.07 and handles of base metal of heading No. 82.01 and 82.15 the present Chapter covers only articles with a blade, working edge, working surface or other working part of:

- (a) Base metal ;
- (b) Metallic carbides ;
- (c) Precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; or
- (d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and toolholders for hand tools (heading No. 84.48). However, parts of general use as defined in Note 2 to Section XV are in all cases excluded from this Chapter.

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

Cutting plates for electric hair clippers are to be classified in heading No. 82.13 and blades and heads for electric shavers are to be classified in heading No. 82.11.

3. Sets (other than manicure or chiropody sets), heading No. 82.13 comprising an assortment of tools, cutlery, spoons, forks or other articles of a kind falling within the different headings of this Chapter, fitted in cabinets, boxes, cases or the like, are to be classified as that one of the constituent articles which is chargeable with the highest rate of duty.

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

Section XV  
82.01

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key            |  |                         |
|-------------------|---|---------------------|-------------|----------------------------|--|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)            | Description<br>(6)                     | Unit of Quantity<br>(7) |
| 82.01             | Hand tools, the following : spades, shovels, picks, hoes, forks and rakes ; axes, bill hooks and similar hewing tools ; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry : |                     |             | 695.11<br>695.12<br>695.19 | Matchets<br>Axes and matchets<br>Other | doz.<br>doz.            |
|                   | A. Parts  | 5%                  | Free        |                            |  |                         |
|                   | B. Matchets   | 10%                 | Free        |                            |  |                         |
|                   | C. Other  | 20%                 | Free        |                            |  |                         |
| 82.02             | Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades) :  |                     |             | 695.20                     |  |                         |
|                   | A. Blades for machine saws  | 10%                 | Free        |                            |  |                         |
|                   | B. Other  | 20%                 | Free        |                            |  |                         |
| 82.03             | Hand tools, the following : pliers (including cutting pliers), pincers, tweezers, tinmen's snips, bolt croppers and the like ; perforating punches ; pipe cutters, spanners and wrenches (but not including tap wrenches) ; files and rasps                 | 20%                 | Free        | 695.20                     |  |                         |



| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 82.04             | Hand tools, including mounted glaziers' diamonds, not falling within any other heading of this Chapter; blow lamps, anvils; vices and clamps, other than accessories for, and parts of machine tools; portable forges; grinding wheels mounted on frame works (hand or pedal operated):   |                     |             | 695.20          |                    |                         |
|                   | A. Flat irons, corkscrews, nut crackers, egg whisks and similar tools mainly used for domestic purposes   | 50%                 | Free        |                 |                    |                         |
|                   | B. Other  | 20%                 | Free        |                 |                    |                         |
| 82.05             | Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screw driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits | 10%                 | Free        | 695.20          |                    |                         |
| 82.06             | Knives and cutting blades, for machines or for mechanical appliances  | 10%                 | Free        | 695.20          |                    |                         |

| Tariff<br>No. | Tariff Description   | Rate of Duty               |      | Statistical Key |             |                        |
|---------------|--|----------------------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry            | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)                        | (4)  | (5)             | (6)         | (7)                    |
| 82.07         | Tool-tips and plates, sticks and the like for tool-tips, unmounted, of sintered metal carbides (for example, carbides of tungsten, molybdenum or vanadium)   | 20%                        | Free | 695.20          |             |                        |
| 82.08         | Coffee-mills, mincers, juice-extractors and other mechanical appliances, of a weight not exceeding ten kilograms (=22.04 lbs.) and of a kind used for domestic purposes in the preparation, serving or conditioning of food or drink | 50%                        | Free | 719.41          |             |                        |
| 82.09         | Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No. 82.06   | 50%                        | Free | 696.01          |             |                        |
| 82.10         | Knife blades   | 50%                        | Free | 696.01          |             |                        |
| 82.11         | Razors and razor blades (including razor blade blanks, whether or not in strips) :   |                            |      | 696.03          |             |                        |
|               | A. Razor blades  | each<br>£0-0s-1d<br>or 50% | Free |                 |             |                        |
|               | B. Other   | 50%                        | Free |                 |             |                        |
| 82.12         | Scissors (including tailors' shears), and blades therefor  | 50%                        | Free | 696.04          |             |                        |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|--|-----------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 82.13         | Other articles of cutlery (for example, secateurs, hair clippers, butchers' cleavers, paper knives); manicure and chiropody sets and appliances (including nail files) | 50%             | Free | 696.09          |             |                        |
| 82.14         | Spoons, forks, fish-eaters, butter-knives, ladles, and similar kitchen or tableware  | 50%             | Free | 696.06          |             |                        |
| 82.15         | Handles of base metal for articles falling within heading No. 82.09, 82.13 or 82.14  | 50%             | Free | 696.09          |             |                        |

## CHAPTER 83

## MISCELLANEOUS ARTICLES OF BASE METAL

## NOTE

In this Chapter a reference to parts of articles is in no case to be taken as applying to cables, chains, nails, bolts, nuts, screws, springs or other articles of iron or steel of a kind described in heading No. 73.25, 73.29, 73.31, 73.32 or 73.35, nor to similar articles of other base metals (Chapters 74 to 81 inclusive).

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 83.01             | Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, finished or not, of base metal | 66½%                | Free        | 698.10          |                    | Cwt.                    |
| 83.02             | Base metal fittings and mountings of a kind suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, caskets and the like (including automatic door closers); base metal hat-racks, hat-pegs, brackets and the like                             | 66½%                | Free        | 698.10          |                    | Cwt.                    |
| 83.03             | Safes, strong-boxes, armoured or reinforced strong-rooms, strong-room linings and strong-room doors, and cash, and deed boxes and the like, of base metal   | 66½%                | Free        | 698.20          |                    | Cwt.                    |
| 83.04             | Filing cabinets, racks, sorting boxes, paper trays, paper rests and similar office equipment, of base metal, other than office furniture falling within heading No. 94.03   | 66½%                | Free        | 895.10          |                    | Cwt.                    |
| 83.05             | Fittings for loose-leaf binders, for files or for stationery books, of base metal; letter clips, paper clips, staples, indexing tags, and similar stationery goods, of base metal   | 66½%                | Free        | 895.10          |                    | Cwt.                    |

| Tariff No. | Tariff Description  | Rate of Duty              |      | Statistical Key                |  |                        |
|------------|---|---------------------------|------|--------------------------------|--|------------------------|
|            |   | Fiscal Entry              | Full | Code No.                       | Description  | Unit of Quantity       |
| (1)        | (2)   | (3)                       | (4)  | (5)                            | (6)  | (7)                    |
| 83.06      | Statuettes and other ornaments of a kind used indoors, of base metal  | 75%                       | Free | 697.92                         |  | Cwt.                   |
| 83.07      | Lamps and lighting fittings, of base metal, and parts thereof, of base metal (excluding switches, electric lamp holders, electric lamps for vehicles, electric battery or magneto lamps and other articles falling within Chapter 85 except heading No. 85.22)                        | 66 $\frac{2}{3}$ %        | Free | 812.44<br>812.45<br><br>812.42 | Hurricane lamps, oil burning, complete<br>Other non-electric portable lamps<br><br>Lamps and lighting fittings and parts thereof of base metal, n.e.s. | No.<br>No.<br><br>Cwt. |
| 83.08      | Flexible tubing and piping, of base metal   | 66 $\frac{2}{3}$ %        | Free | 698.82                         |  | Cwt.                   |
| 83.09      | Clasps, frames with clasps for handbags and the like, buckles, buckle-clasps, hooks, eyes, eyelets, and the like, of base metal, of a kind commonly used for clothing, travel goods, handbags, or other textile or leather goods; tubular rivets and bifurcated rivets, of base metal | 66 $\frac{2}{3}$ %        | Free | 698.50                         |  | Cwt.                   |
| 83.10      | Beads and spangles, of base metal   | the lb. gross<br>£0-2s-0d | Free | 698.83                         |  | Cwt.                   |
| 83.11      | Bells and gongs, non-electric, of base metal, and parts thereof of base metal:  |                           |      | 698.90                         |  | Cwt.                   |

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)  | Rate of Duty               |                 | Statistical Key        |                        |                               |
|--------------------------|--|----------------------------|-----------------|------------------------|------------------------|-------------------------------|
|                          |  | Fiscal<br>Entry<br><br>(3) | Full<br><br>(4) | Code<br>No.<br><br>(5) | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 83.12                    | A. Church bells and parts thereof  | Free                       | Free            | 697.93                 |                        | Cwt.                          |
|                          | B. Other   | 66 $\frac{2}{3}$ %         | Free            |                        |                        |                               |
| 83.13                    | Photograph, picture and similar frames, of base metal; mirrors of base metal:  |                            |                 | 698.85                 |                        | Cwt.                          |
|                          | A. Framed mirrors and parts  | 75%                        | Free            |                        |                        |                               |
| 83.14                    | B. Other   | 66 $\frac{2}{3}$ %         | Free            | 698.90                 |                        | Cwt.                          |
|                          | Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, cases corner protectors and other packing accessories, of base metal  | 66 $\frac{2}{3}$ %         | Free            |                        |                        |                               |
| 83.15                    | Sign-plates, name-plates, numbers, letters and other signs, of base metal  | 66 $\frac{2}{3}$ %         | Free            | 698.90                 |                        | Cwt.                          |
|                          | 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 metalspraying | 66 $\frac{2}{3}$ %         | Free            |                        |                        |                               |



## SECTION XVI

## MACHINERY AND MECHANICAL APPLIANCES ; ELECTRICAL EQUIPMENT ; PARTS THEREOF

## NOTES

1. This Section does NOT cover :

(a) Transmission, conveyor or elevator belts or belting, of artificial plastic material of Chapter 39, or of vulcanised rubber (heading No. 40.10) ; or other articles of a kind used on machinery, mechanical or electrical appliances, of unhardened vulcanised rubber (for example, washers) (heading No. 40.14) ;

(b) Articles of leather or of composition leather (heading No. 42.04) or of furskin (heading No. 43.03), of a kind used in machinery or mechanical appliances or for industrial purposes ;

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

(d) Perforated cards of paper or paperboard for Jacquard or similar machines, falling within heading No. 48.21 ;

(e) Transmission, conveyor or elevator belts of textile material (heading No. 59.16) or other articles of textile material of a kind commonly used in machinery or plant (heading No. 59.17) ;

(f) Articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed), falling within heading No. 71.02, 71.03 or 71.15 ;

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

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

(i) Articles falling within Chapter 82 or 83 ;

(k) Vehicles, aircraft, ships or boats, of Section XVII ;

(l) Articles falling within Chapter 90 ;

(m) Clocks, watches and other articles falling within Chapter 91 ;

(n) Interchangeable tools of heading No. 82.05 and brushes of a kind used as parts of machines of heading No. 96.02 ; similar interchangeable tools are to be classified according to the constituent material of their working part (for example, in Chapters 40, 42, 43, 45 or 59, or heading No. 68.04 or 69.09) ; or

(o) Articles falling within Chapter 97.

2. Subject to Notes 1 and 3 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules :

(a) Goods of a kind described in any of the headings of Chapters 84 and 85 (other than headings Nos. 84.65 and 85.28) are in all cases to be classified in their respective headings.

(b) Other parts, if suitable for use solely or principally with a particular kind of machine, or with a number of machines falling within the same heading (including a machine falling within heading No. 84.59 or 85.22) are to be classified with the machines of that kind. However, goods which are equally suitable for use principally with the goods of headings Nos. 85.13 and 85.15 are to be classified in heading No. 85.13.

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



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

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

5. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

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

7. For the purposes of these Notes, the expression 'machine' means any machine, apparatus or appliance of a kind falling within Section XVI.

#### CHAPTER 84

#### BOILERS, MACHINERY AND MECHANICAL APPLIANCES ; PARTS THEREOF

#### NOTES

1. This Chapter does NOT cover :

- (a) Millstones, grindstones and other articles falling within Chapter 68 ;
- (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69) ;
- (c) Laboratory glassware of heading No. 70.17 ; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21) ;
- (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapter 74 to 81) ; or
- (e) Hand tools or electro-mechanical domestic appliances, with self-contained electric motors, of heading No. 85.05 or 85.06.

2. Subject to the operation of Notes 5 and 6 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to :

- (a) Germination plant, incubators and brooders, falling within heading No. 84.28 ;
- (b) Grain dampening machines falling within heading No. 84.29 ;
- (c) Diffusing apparatus for sugar juice extraction falling within heading No. 84.30 ; or
- (d) Machinery falling within heading No. 84.40 for the heat-treatment of textile yarns, fabrics or made up textile articles.

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

Heading No. 84.19 is to be taken NOT to apply to :

(a) Sewing machines (heading No. 84.41) ; or

(b) Office machinery of heading No. 84.54.

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

4. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 5 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose, is, unless the context otherwise requires to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding ; twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 84.01      | Steam and other vapour generating boilers (excluding central heating hot water boilers capable also of producing low pressure steam) :  |              |      | 711.10          |             | No. and Cwt.     |
|            | A. Industrial and parts for industrial  | 5%           | Free |                 |             |                  |
|            | B. Other, including parts   | 33½%         | Free |                 |             |                  |
| 84.02      | Auxiliary plant for use with steam and other vapour generating boilers (for example, economisers, superheaters, soot removers, gas recoverers and the like) ; condensers for vapour engines and power units : |              |      | 711.20          |             | No. and Cwt.     |
|            | A. Industrial and parts for industrial  | 5%           | Free |                 |             |                  |
|            | B. Other, including parts   | 33½%         | Free |                 |             |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key  |                    |                         |
|-------------------|--|---------------------|-------------|------------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)  | Description<br>(6) | Unit of Quantity<br>(7) |
| 84.03             | Producer gas and water gas generators, with or without purifiers ; acetylene gas generators (water process) and similar gas generators, with or without purifiers :    |                     |             | 719.11           |                    | No. and Cwt.            |
|                   | A. Industrial and parts for industrial   | 5%                  | Free        |                  |                    |                         |
|                   | B. Other, including parts  | 33½%                | Free        |                  |                    |                         |
| 84.04             | Steam engines (including mobile engines, but not steam tractors falling within heading No. 87.01 or mechanically propelled road rollers) with self-contained boilers : |                     |             | 711.30           |                    | No. and Cwt.            |
|                   | A. Industrial and parts for industrial   | 5%                  | Free        |                  |                    |                         |
|                   | B. Other, including parts  | 33½%                | Free        |                  |                    |                         |
| 84.05             | Steam and other vapour power units, not incorporating boilers :  |                     |             | 711.30           |                    | No. and Cwt.            |
|                   | A. Industrial and parts for industrial   | 5%                  | Free        |                  |                    |                         |
|                   | B. Other, including parts  | 33½%                | Free        |                  |                    |                         |
| 84.06             | Internal combustion piston engines :   |                     |             |                  |                    |                         |
|                   | A. Engines specialised for use in aircraft and parts therefor  | Free                | Free        | 711.43<br>711.49 | Engines<br>Parts   | No. and Cwt.            |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |  |                        |
|---------------|--|-----------------|------|-----------------|--|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description  | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)  | (7)                    |
|               | <b>B. Marine engines and parts therefor :</b>  |                 |      |                 |  |                        |
|               | (1) Outboard   | 25%             | Free |                 |  |                        |
|               | (2) Others :   |                 |      |                 |  |                        |
|               | (a) Imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner | 5%              | Free |                 |  |                        |
|               | (b) Other  | 33½%            | Free |                 |  |                        |
|               | <b>C. Engines for other vehicles and parts therefor :</b>  |                 |      |                 |  |                        |
|               | (1) Road motor vehicle engines and parts therefor  | 33½%            | Free | 711.57          | For road motor vehicles described in group 732 of the Import and Export List | No. and Cwt.           |
|               | (2) Other vehicle engines (including parts)  | 33½%            | Free | 711.58          |  | No. and Cwt.           |
|               |  |                 |      | 711.59          | Parts  |                        |
|               | <b>D. Stationary engines and parts therefor :</b>  |                 |      |                 | <b>Diesel and semi-diesel engines :</b>                                      |                        |
|               | (1) Industrial :   | 5%              | Free | 711.511         | Not exceeding 100 horse-power  | No. and Cwt.           |
|               |  |                 |      | 711.521         | Exceeding 100 horse-power  | No. and Cwt.           |
|               |  |                 |      | 711.531         | Other engines  | No. and Cwt.           |
|               |  |                 |      | 711.591         | Parts  | No. and Cwt.           |

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |   |                  |
|------------|--|--------------|------|-----------------|---|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description                             | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)                                     | (7)              |
| 84.07      | (2) Parts of (1)   | 5%           | Free |                 | <b>Diesel and semi-diesel engines :</b> |                  |
|            | (3) Other engines, including parts   | 33½%         | Free | 711.512         | Not exceeding 100 horse-power           | No. and Cwt.     |
|            |  |              |      | 711.522         | Exceeding 100 horse-power               | No. and Cwt.     |
|            |  |              |      | 711.532         | Other engines                           | No. and Cwt.     |
|            |  |              |      | 711.592         | Parts                                   |                  |
|            |  |              |      | 711.43          | Engines                                 | No. and Cwt.     |
|            |  |              |      | 711.49          | Parts                                   | No. and Cwt.     |
|            | A. Industrial and parts for industrial   | 5%           | Free | 711.60          | Gas turbines (other than aircraft)      | No. and Cwt.     |
|            | B. Camera and cinematograph motors and parts thereof                             | 100%         | Free | 711.80          | Other engines                           | No. and Cwt.     |
|            | C. Other, including parts  | 33½%         | Free | 711.43          |   |                  |
| 84.08      | <b>Hydraulic engines and motor (including water wheels and water turbines) :</b> |              |      | 711.49          | Parts                                   |                  |
|            | <b>Other engines and motors :</b>  |              |      |                 |   |                  |
|            | A. Industrial and parts for industrial   | 5%           | Free |                 |   |                  |
|            | B. Camera and cinematograph motors and parts thereof                             | 100%         | Free | 711.60          | Gas turbine (other than aircraft)       |                  |
|            | C. Other, including parts  | 33½%         | Free | 711.80          | Others                                  |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 84.09             | Mechanically propelled road rollers  | Free                | Free        | 718.41          | Rollers complete   | No. and Cwt.            |
|                   |  |                     |             | 718.49          | Parts              | Cwt.                    |
| 84.10             | Pumps (including motor pumps and turbo pumps) for liquids, whether or not fitted with measuring devices ; liquid elevators of bucket, chain, screw, band and similar kinds :     |                     |             | 719.21          |                    | No. and Cwt.            |
|                   | A. Industrial  | 5%                  | Free        |                 |                    |                         |
|                   | B. Specialised for water supply, sewage, drainage or irrigation  | 5%                  | Free        |                 |                    |                         |
|                   | C. Parts for A   | 5%                  | Free        |                 |                    |                         |
|                   | D. Other :   |                     |             |                 |                    |                         |
|                   | (1) Electrically operated  | 40%                 | Free        |                 |                    |                         |
|                   | (2) Other, including parts   | 33½%                | Free        |                 |                    |                         |
| 84.11             | Air pumps, vacuum pumps and air or gas compressors (including motors and turbo pumps and compressors and free-piston generators for gas turbines) ; fans, blowers and the like : |                     |             | 719.22          |                    | No. and Cwt.            |
|                   | A. Industrial  | 5%                  | Free        |                 |                    |                         |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key  |  |                         |
|-------------------|--|---------------------|-------------|------------------|--|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)                       | Unit of Quantity<br>(7) |
| 84.12             | B. Parts for A   | 5%                  | Free        |                  |  |                         |
|                   | C. Other :   |                     |             |                  |  |                         |
|                   | (1) Electrically operated  | 40%                 | Free        |                  |  |                         |
|                   | (2) Other, including parts   | 33½%                | Free        |                  |  |                         |
| 84.13             | Air-conditioning machines, self-contained, comprising a motor-driven fan and elements for changing the temperature and humidity of air :                                       |                     |             | 725.06<br>719.12 | Domestic<br><del>Domestic</del><br>Other | No. and Cwt.<br>Cwt.    |
|                   | A. Industrial and parts for industrial   | 5%                  | Free        |                  |  |                         |
|                   | B. Other, including parts  | 40%                 | Free        |                  |  |                         |
|                   | Furnace burners for liquid fuel (atomisers), for pulverised solid fuel or for gas ; mechanical stokers, mechanical grates, mechanical ash dischargers and similar appliances : |                     |             | 719.19           |  | No. and Cwt.            |
| 84.14             | A. Industrial and parts for industrial   | 5%                  | Free        |                  |  |                         |
|                   | B. Other, including parts  | 33½%                | Free        |                  |  |                         |
|                   | Industrial and laboratory furnaces and ovens, non-electric :   |                     |             | 719.19           |  |                         |
|                   | A. Industrial and parts for industrial   | 5%                  | Free        |                  |  |                         |
|                   | B. Other, including parts  | 33½%                | Free        |                  |  |                         |



| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key  |  |                         |
|-------------------|---|---------------------|-------------|------------------|--|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)                         | Unit of Quantity<br>(7) |
| 84.15             | Refrigerators and refrigerating equipment (electrical and other) :  |                     |             | 719.40           | Domestic refrigerators :<br>Non-electrical | No. and Cwt.            |
|                   | A. Industrial and parts for industrial  | 5%                  | Free        | 725.01           | Electrical                                 | No. and Cwt.            |
|                   | B. Other, including parts   | 40%                 | Free        | 719.15           | Other                                      | No. and Cwt.            |
| 84.16             | Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor  | 5%                  | Free        | 719.61           |  | Cwt.                    |
| 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 : |                     |             | 719.40<br>719.19 | Water heaters, domestic<br>Other           | No. and Cwt.            |
|                   | A. Industrial   | 5%                  | Free        |                  |  |                         |
|                   | B. Parts for A.   | 5%                  | Free        |                  |  |                         |

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key  |   |                      |
|------------|--|--------------|------|------------------|---|----------------------|
|            |  | Fiscal Entry | Full | Code No.         | Description   | Unit of Quantity     |
| (1)        | (2)  | (3)          | (4)  | (5)              | (6)   | (7)                  |
| 84.18      | C. Other :   |              |      |                  |   |                      |
|            | (1) Electrically operated  | 40%          | Free |                  |   |                      |
|            | (2) Other, including parts   | 33½%         | Free |                  |   |                      |
|            | Centrifuges ; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases :   |              |      | 712.30<br>719.23 | Cream separators<br>Centrifuges, etc. (other than cream separators) | Cwt.<br>No. and Cwt. |
| 84.19      | A. Industrial  | 5%           | Free |                  |   |                      |
|            | B. Parts for A   | 5%           | Free |                  |   |                      |
|            | C. Water filters and parts thereof   | Free         | Free |                  |   |                      |
|            | D. Other, including parts  | 33½%         | Free |                  |   |                      |
|            | 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 : |              |      | 719.62           |   | No. and Cwt.         |
|            | A. Dish washing machines of a kind used for domestic purposes :  |              |      |                  |   |                      |
|            | (1) Electrically operated  | 40%          | Free |                  |   |                      |
|            | (2) Other  | 33½%         | Free |                  |   |                      |
|            | B. Parts for A   | 33½%         | Free |                  |   |                      |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             |                 | Statistical Key    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 84.20             | C. Industrial and parts for industrial   | 5%                  | Free        | 719.63          |                    | No. and Cwt.            |
|                   | D. Other   | 33½%                | Free        |                 |                    |                         |
|                   | Weighing machinery (excluding balances of a sensitivity of five centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds   | 33½%                | Free        |                 |                    |                         |
| 84.21             | Mechanical appliances (whether or not hand operated) for projecting, dispersing or spraying liquids or powders; fire extinguishers (charged or not); spray guns and similar appliances; steam or sand blasting machines and similar jet projecting machines: |                     |             | 719.64          | Spraying Machinery | No. and Cwt.            |
|                   | A. Industrial  | 5%                  | Free        |                 |                    |                         |
|                   | B. Specialised for use in agriculture  | Free                | Free        |                 |                    |                         |
|                   | C. Parts for A   | 5%                  | Free        |                 |                    |                         |
|                   | D. Other:  |                     |             |                 |                    |                         |
|                   | (1) Electrically operated  | 40%                 | Free        |                 |                    |                         |
|                   | (2) Other, including parts   | 33½%                | Free        |                 |                    |                         |

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

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |                  | Statistical Key |  |                         |
|-------------------|---|---------------------|------------------|-----------------|--|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4)      | Code No.<br>(5) | Description<br>(6)   | Unit of Quantity<br>(7) |
| 84.24             | Agricultural and horticultural machinery for soil preparation or cultivation (for example, ploughs, harrows, cultivators, seed and fertiliser distributors); lawn and sports ground rollers:<br><br>A. Lawn and sports ground rollers, including parts therefor<br><br>B. Other   | 10%<br><br>Free     | Free<br><br>Free | 712.10          | Agricultural machinery and appliances for preparing and cultivating the soil | Cwt.                    |
| 84.25             | Harvesting and threshing machinery; straw and fodder presses; hay or grass mowers; winnowing and similar cleaning machines for seeds, grain or leguminous vegetables and egg-grading and other grading machines for agricultural produce (other than those of a kind used in the bread grain milling industry falling within heading No. 84.29) | Free                | Free             | 712.20          | Agricultural machinery and appliances for harvesting, threshing and sorting  | Cwt.                    |
| 84.26             | Dairy machinery (including milking machines)  | Free                | Free             | 712.30          | Milking machines, cream separators and other dairy-farm equipment            | Cwt.                    |
| 84.27             | Presses, crushers and other machinery, of a kind used in wine-making, cider-making, fruit juice preparation or the like   | Free                | Free             | 712.90          |  | No. and Cwt.            |

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key |  |  |
|---------------|---|-----------------|------|-----------------|--|--|
|               |   | Fiscal<br>Entry | Full | Code<br>No.     | Description  | Unit<br>of<br>Quantity<br>(7) <sub>1</sub> |
| (1)           | (2)   | (3)             | (4)  | (5)             | (6)  | (7)  |
| 84.28         | Other agricultural, horticultural, poultry-keeping and bee-keeping machinery; germination plant fitted with mechanical or thermal equipment; poultry incubators and brooders  | Free            | Free | 712.90          | Machinery, germination plant, incubators, and brooders | No. and Cwt.                               |
| 84.29         | Machinery of a kind used in the bread grain milling industry, and other machinery (other than farm type machinery), for the working of cereals or dried leguminous vegetables:  | 5%              | Free | 718.31          | Machinery for milling grain, etc.                      | No. and Cwt.                               |
| 84.30         | Machinery, not falling within any other heading of this Chapter of a kind used in the following food or drink industries: bakery, confectionery, chocolate manufacture, macaroni, ravioli or similar cereal food manufacture, the preparation of meat, fish, fruit or vegetables (including mincing or slicing machines), sugar manufacture or brewing: |                 |      | 718.39          |  | No. and Cwt.                               |
|               | A. Industrial   | 5%              | Free |                 |  |  |
|               | B. Parts for A  | 5%              | Free |                 |  |  |
|               | C. Other:   |                 |      |                 |  |  |
|               | (1) Electrically operated   | 40%             | Free |                 |  |  |
|               | (2) Other   | 33½%            | Free |                 |  |  |
|               | (3) Parts   | 33½%            | Free |                 |  |  |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key  |                                 |                         |
|-------------------|---|---------------------|-------------|------------------|---------------------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)              | Unit of Quantity<br>(7) |
| 84.31             | Machinery for making or finishing cellulosic pulp, paper or paperboard  | 5%                  | Free        | 718.10           |                                 | Cwt.                    |
| 84.32             | Book-binding machinery, including book-sewing machines  | 5%                  | Free        | 718.21<br>718.23 | Book-binding machinery<br>Parts | No. and Cwt.            |
| 84.33             | Paper or paperboard cutting machines of all kinds ; other machinery for making up paper pulp, paper or paperboard :   |                     |             | 718.10           |                                 | No. and Cwt.            |
|                   | A. Guillotines (other than power-operated guillotines fitted with blades of 20 inches or more in length) and parts therefor   | 40%                 | Free        |                  |                                 |                         |
|                   | B. Other  | 5%                  | Free        |                  |                                 |                         |
| 84.34             | Machinery, apparatus and accessories for type-founding or type-setting ; machinery, other than the machine-tools of heading No. 84.45, 84.46 or 84.47, for preparing or working printing blocks, plates or cylinders ; printing type, impressed slugs and matrices, printing blocks, plates and cylinders ; blocks, plates, cylinders and lithographic stones, prepared for printing purposes (for example planed, grained or polished) : |                     |             | 718.22           |                                 | No. and Cwt.            |



| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 84.35             | A. Of a kind used in offices and parts therefor   | 40%                 | Free        |                 |                    |                         |
|                   | B. Other  | 5%                  | Free        |                 |                    |                         |
|                   | Other printing machinery, machines for uses ancillary to printing :   |                     |             | 718.29          | Machinery          | No. and Cwt.            |
|                   |   |                     |             | 718.23          | Parts              | Cwt.                    |
| 84.36             | A. Of a kind used in offices and parts therefor   | 40%                 | Free        |                 |                    |                         |
|                   | B. Other  | 5%                  | Free        |                 |                    |                         |
|                   | Machines for extruding man-made textiles ; machines of a kind used for processing natural or man-made textile fibres ; textile spinning and twisting machines ; textile doubling ; throwing and reeling (including west-winding) machines | 5%                  | Free        | 717.16          |                    | No. and Cwt.            |
|                   |   |                     |             |                 |                    |                         |
| 84.37             | Weaving machines, knitting machines and machines for making gimped yarn, tulle, lace, embroidery, trimmings, braid or net ; machines for preparing yarns for use on such machines, including warping and warp sizing machines :           |                     |             | 717.16          |                    | No. and Cwt.            |
|                   | A. Industrial   | 5%                  | Free        |                 |                    |                         |
|                   | B. Other  | 33½%                | Free        |                 |                    |                         |

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key |  |                            |
|---------------|---|-----------------|------|-----------------|--|----------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.     | Description  | Unit<br>of<br>Quantity     |
| (1)           | (2)   | (3)             | (4)  | (5)             | (6)  | (7)                        |
| 84.38         | <p><b>Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, jacquards, automatic stop motions and shuttle changing mechanisms) ; parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles) :</b></p> |                 |      | 717.16          | <p><b>Auxiliary machinery</b><br/><b>Parts of textile machines</b></p> | <p><b>No. and Cwt.</b></p> |
|               |   |                 |      | 717.17          |  |                            |
|               |   |                 |      |                 |  |                            |
|               |   |                 |      |                 |  |                            |
| 84.39         | <p><b>Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat making blocks</b></p>  |                 |      |                 |  |                            |
|               |   |                 |      |                 |  |                            |
|               |   |                 |      |                 |  |                            |
|               |   |                 |      |                 |  |                            |
|               | A. Industrial   | 5%              | Free |                 |  |                            |
|               | B. Other :  |                 |      |                 |  |                            |
|               | (1) Parts and accessories for machinery falling within heading No. 84.36, 84.37A or 84.38A  | 5%              | Free |                 |  |                            |
|               | (2) Other, including parts  | 33½%            | Free |                 |  |                            |
|               |   | 5%              | Free | 717.16          |  | No. and Cwt.               |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |   |                                      |
|-------------------|--|---------------------|-------------|-----------------|---|--------------------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6)                                  | Unit of Quantity<br>(7)              |
| 84.40             | Machinery for washing, cleaning, drying, bleaching, dyeing, dressing, finishing or coating textile yarns, fabrics or made-up textile articles (including laundry and dry-cleaning machinery); fabric folding, reeling or cutting machines; machines of a kind used in the manufacture of linoleum or other floor coverings for applying the paste to the base fabric or other support; machines of a type used for printing a repetitive design, repetitive words or overall colour on textiles, leather, wallpaper, wrapping paper, linoleum or other materials, and engraved or etched plates, blocks or rollers therefor: |                     |             | 725.02          | Domestic washing machines, electric or non-electric | No. and Cwt.<br>No. and Cwt.         |
|                   |  |                     |             | 717.16          | Other   |                                      |
|                   |  |                     |             |                 |   |                                      |
|                   |  |                     |             |                 |   |                                      |
|                   | A. Washing machines, of a kind used for domestic purposes:   |                     |             |                 |   |                                      |
|                   | (1) Electrically operated  | 40%                 | Free        |                 |   |                                      |
|                   | (2) Other  | 33½%                | Free        |                 |   |                                      |
|                   | (3) Parts  | 33½%                | Free        |                 |   |                                      |
|                   | B. Other   | 5%                  | Free        |                 |   |                                      |
| 84.41             | Sewing machines; furniture specially designed for sewing machines; sewing machine needles:   |                     |             | 717.31          | Sewing machines:                                    | No. and Cwt.<br>No. and Cwt.<br>Cwt. |
|                   |  |                     |             | 717.32          | Industrial  |                                      |
|                   |  |                     |             | 717.33          | Domestic  |                                      |
|                   |  |                     |             |                 | Other   |                                      |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty                |             | Statistical Key  |                    |                         |
|-------------------|--|-----------------------------|-------------|------------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3)         | Full<br>(4) | Code No.<br>(5)  | Description<br>(6) | Unit of Quantity<br>(7) |
| 84.42             | A. Industrial  | 5%                          | Free        |                  |                    |                         |
|                   | B. Components imported CKD (that is, completely knocked down) for use in the assembly of sewing machines or machine cabinets by a manufacturer approved in that behalf by the Commissioner | 15%                         | Free        |                  |                    |                         |
|                   | C. Specialised furniture not for A :   |                             |             |                  |                    |                         |
|                   | (1) Of wood  | 50%                         | Free        |                  |                    |                         |
|                   | (2) Other  | 75%                         | Free        |                  |                    |                         |
|                   | D. Other   | each<br>£6-0s-0d<br>or 66½% | Free        |                  |                    |                         |
|                   | E. Parts :   |                             |             |                  |                    |                         |
|                   | (1) For A  | 5%                          | Free        |                  |                    |                         |
|                   | (2) For D  | 33½%                        | Free        |                  |                    |                         |
|                   | Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather including boot and shoe machinery :   |                             |             | 717.21<br>717.22 | Machinery<br>Parts | No. and Cwt.<br>Cwt.    |
| 84.43             | A. Industrial and parts for industrial   | 5%                          | Free        |                  |                    |                         |
|                   | B. Other, including parts  | 33½%                        | Free        |                  |                    |                         |
|                   | Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries   | 5%                          | Free        | 515.21           |                    | Cwt.                    |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 84.44             | Rolling mills and rolls therefor  | 5%                  | Free        | 715.22          |                    | Cwt.                    |
| 84.45             | Machine-tools for working metal or metallic carbides, not being machines falling within heading No. 84.49 or 84.50  | 5%                  | Free        | 715.10          |                    | Cwt.                    |
| 84.46             | Machine-tools for working stone, ceramics, concrete, asbestos cement and like mineral materials or for working glass in the cold, other than machines falling within heading No. 84.49  | 5%                  | Free        | 719.59          |                    |                         |
| 84.47             | Machine-tools for working wood, cork, bone, ebonite (vulcanite), hard artificial plastic materials or other hard carving materials, other than machines falling within heading No. 84.49  | 5%                  | Free        | 719.52          |                    | No. and Cwt.            |
| 84.48             | Accessories and parts suitable for use solely or principally with the machines falling within headings Nos. 84.45 to 84.47 including work and tool holders, self-opening die-heads, dividing heads and other appliances for machine tools; tool holders for any type of tool or machine-tool for working in the hand: |                     |             | 719.59          |                    |                         |
|                   | A. Tool holders:  |                     |             |                 |                    |                         |
|                   | (1) For hand tools  | 20%                 | Free        |                 |                    |                         |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |   |                         |
|-------------------|--|---------------------|-------------|-----------------|---|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6)  | Unit of Quantity<br>(7) |
| 84.49             | (2) For machine tools  | 10%                 | Free        | 719.59          |   |                         |
|                   | B. Parts and accessories of machine tools; parts for A   | 5%                  | Free        |                 |   |                         |
|                   | C. Other, including parts  | 33½%                | Free        |                 |   |                         |
|                   | Tools for working in the hand, pneumatic or with self-contained non-electric motor :   |                     |             |                 |   |                         |
| 84.50             | A. Industrial and parts for industrial   | 5%                  | Free        | 715.20          |   | Cwt.                    |
|                   | B. Other, including parts  | 33½%                | Free        |                 |   |                         |
|                   | Gas-operated welding, brazing, cutting and surface tempering appliances :  |                     |             |                 |   |                         |
|                   | A. Industrial and parts for industrial   | 5%                  | Free        |                 |   |                         |
| 84.51             | B. Other, including parts  | 33½%                | Free        | 714.11          |   | No. and Cwt.            |
|                   | Typewriters, other than typewriters incorporating calculating mechanisms; cheque-writing machines  | 40%                 | Free        |                 |   |                         |
| 84.52             | Calculating machines; accounting machines, cash registers, postage-franking machines, ticket-issuing machines and similar machines, incorporating a calculating device | 40%                 | Free        | 714.22          | Adding and calculating machines, electric or non-electric | No. and Cwt.            |
|                   |  |                     |             | 714.21          |   |                         |

Section XVI  
84.53

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 84.53             | Statistical machines of a kind operated in conjunction with punched cards (for example, sorting, calculating and tabulating machines); accounting machines operated in conjunction with similar punched cards; auxiliary machines for use with such machines (for example, punching and checking machines) | 40%                 | Free        | 714.30          |                    | No. and Cwt.            |
| 84.54             | Other office machines (for example, hectograph or stencil duplicating machines, addressing machines, coin-sorting machines, coin-counting and wrapping machines, pencil-sharpening machines, perforating and stapling machines)  | 40%                 | Free        | 714.91          |                    | No. and Cwt.            |
| 84.55             | Parts and accessories (other than covers, carrying cases and the like) suitable for use solely or principally with machines of a kind falling within heading No. 84.51, 84.52, 84.53 or 84.54  | 40%                 | Free        | 714.92          |                    | Cwt.                    |



| Tariff No. | Tariff Description  | Rate of Duty       |      | Statistical Key |                  |                  |
|------------|---|--------------------|------|-----------------|------------------|------------------|
|            |   | Fiscal Entry       | Full | Code No.        | Description      | Unit of Quantity |
| (1)        | (2)   | (3)                | (4)  | (5)             | (6)              | (7)              |
| 84.56      | Machinery for sorting, screening, separating, washing, crushing, grinding, or mixing earth, stone, ores or other mineral substances, in solid (including powder and paste) form ; machinery for agglomerating, moulding or shaping solid mineral fuels, ceramic paste, unhardened cements, plastering materials or other mineral products in powder or paste form ; machines for forming foundry moulds of sand | 5%                 | Free | 718.51          |                  | No. and Cwt.     |
| 84.57      | Glass-working machines (other than machines for working glass in the cold) ; machines for assembling filament and discharge lamps and electronic and similar tubes and valves   | 5%                 | Free | 718.52          |                  | No. and Cwt.     |
| 84.58      | Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chances  | 33 $\frac{1}{3}$ % | Free | 719.65          |                  | No. and Cwt.     |
| 84.59      | Machines and mechanical appliances, having individual functions not falling within any other heading of this Chapter :  |                    |      | 711.70          | Nuclear reactors | No. and Cwt. wt. |
|            |   |                    |      | 719.89          | Other            |                  |
|            | A. Industrial and parts for industrial  | 5%                 | Free |                 |                  |                  |
|            | B. Other, including parts   | 33 $\frac{1}{3}$ % | Free |                 |                  |                  |

| Tariff No. | Tariff Description   | Rate of Duty       |      | Statistical Key |             |                  |
|------------|--|--------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry       | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                | (4)  | (5)             | (6)         | (7)              |
| 84.60      | Moulding boxes for metal foundry ; moulds of a type used for metal (other than ingot moulds) for metallic carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials | 5%                 | Free | 719.90          |             |                  |
| 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:  |                    |      | 719.90          |             |                  |
|            | A. Industrial and parts for industrial   | 5%                 | Free |                 |             |                  |
|            | B. Other, including parts  | 33 $\frac{1}{8}$ % | Free |                 |             |                  |
| 84.62      | Ball, roller or needle roller bearings   | 33 $\frac{1}{8}$ % | Free | 719.70          |             |                  |
| 84.63      | Transmission shafts, cranks, bearing housings, plain shaft bearing, gears and gearing (including friction gears and gear-boxes and other variable speed gears) flywheels, pulleys and pulley blocks, clutches and shaft couplings :                  |                    |      |                 |             |                  |
|            | A. Stern tubes and propeller shafts :  |                    |      |                 |             |                  |
|            | (1) Imported for the construction of ships and other vessels by a local boat yard approved in that behalf by the Commissioner  | 5%                 | Free | 711.95          |             |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 84.64             | (2) Other  | 33 $\frac{1}{3}$ %  | Free        | 711.96          |                    |                         |
|                   | B. Other :   |                     |             | 711.97          |                    |                         |
|                   | (1) Parts and accessories for industrial machinery   | 5%                  | Free        |                 |                    |                         |
|                   | (2) Other  | 33 $\frac{1}{3}$ %  | Free        |                 |                    |                         |
|                   | Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paperboard) or of laminated metal foil ; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in pouches, envelopes or similar packings : |                     |             | 711.97          |                    |                         |
| 84.65             | A. Parts and accessories for industrial machinery  | 5%                  | Free        |                 |                    |                         |
|                   | B. Other   | 33 $\frac{1}{3}$ %  | Free        |                 |                    |                         |
|                   | Machinery parts not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter :  |                     |             |                 |                    |                         |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |  |                        |
|---------------|--|-----------------|------|-----------------|--|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description                                  | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)  | (7)                    |
|               | A. Propellers :  |                 |      |                 |  |                        |
|               | (1) Imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner | 5%              | Free | 719.98          | Ships' propellers                            |                        |
|               | (2) Other  | 33½%            | Free |                 |  |                        |
|               | B. Other   | 33½%            | Free | 719.99          | Parts and accessories of machinery<br>n.e.s. |                        |

## CHAPTER 85

## ELECTRICAL MACHINERY AND EQUIPMENT ; PARTS THEREOF

## NOTES

1. This Chapter does NOT cover :

- (a) Electrically warmed blankets, bed pads, foot-muffs and the like ; electrically warmed clothing, footwear and ear pads and other electrically warmed articles worn on or about the person ;
- (b) Articles of glass falling within heading No. 70.11 (for example, glass bulbs for electric lamps) ;
- (c) Electrically heated furniture of Chapter 94.

2. Heading No. 85.01 is to be taken not to apply to goods described in heading No. 85.08, 85.09 or 85.21, other than metal tank mercury arc rectifiers which remain classified in heading No. 85.01.

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

- (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight ;
- (b) Other machines provided the weight of such other machines does not exceed 20 kg.

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

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)  | Rate of Duty               |                 | Statistical Key        |  |                                   |
|--------------------------|--|----------------------------|-----------------|------------------------|--|-----------------------------------|
|                          |  | Fiscal<br>Entry<br><br>(3) | Full<br><br>(4) | Code<br>No.<br><br>(5) | Description<br><br>(6)   | Unit<br>of<br>Quantity<br><br>(7) |
| 85.01                    | Electrical goods of the following descriptions : generators, motors, converters (rotary or static), transformers, rectifiers and rectifying apparatus, inductors : |                            |                 |                        | Generators and generating sets :   |                                   |
|                          | A. Generators and Generating sets :  |                            |                 | 722.11                 | Not exceeding 200 kilowatts  | Cwt.                              |
|                          | (1) Of 110 volts or higher   | 5%                         | Free            |                        |  |                                   |
|                          | (2) Other  | 50%                        | Free            | 722.12                 | Other  | No. and Cwt.                      |
|                          | B. Motors :  |                            |                 |                        |  |                                   |
|                          | (1) Of 500 watts or higher   | 5%                         | Free            | 722.13                 | Not exceeding 25 b.h.p.  |                                   |
|                          | (2) Other  | 50%                        | Free            | 722.14                 | Other  |                                   |
|                          | C. Other :   |                            |                 |                        |  |                                   |
|                          | (1) Industrial   | 5%                         | Free            |                        | Other electric power machinery :   |                                   |
|                          | (2) Other  | 50%                        | Free            | 722.15                 | Converters, transformers rectifiers, and rectifying apparatus, inductors |                                   |
|                          | D. Parts :   |                            |                 | 722.19                 | Parts  |                                   |
|                          | (1) For A (1), B (1) or C (1)  | 5%                         | Free            |                        |  |                                   |
|                          | (2) Other  | 33½%                       | Free            |                        |  |                                   |

| Tariff<br>No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty           |             | Statistical Key    |                               |                               |
|----------------------|---|------------------------|-------------|--------------------|-------------------------------|-------------------------------|
|                      |   | Fiscal<br>Entry<br>(3) | Full<br>(4) | Code<br>No.<br>(5) | Description<br>(6)            | Unit<br>of<br>Quantity<br>(6) |
| 85.02                | Electro-magnets ; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets ; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders ; electro-magnetic clutches and couplings ; electro-magnetic brakes ; electro-magnetic lifting heads : |                        |             | 729.91             |                               | Cwt.                          |
|                      | A. Toy magnets  | 33½%                   | Free        |                    |                               |                               |
|                      | B. Other :  |                        |             |                    |                               |                               |
|                      | (1) Industrial  | 10%                    | Free        |                    |                               |                               |
|                      | (2) Other, including parts  | 33½%                   | Free        |                    |                               |                               |
|                      | C. Parts for B (1)  | 10%                    | Free        |                    |                               |                               |
| 85.03                | Primary cells and primary batteries :   |                        |             | 729.13             | Electric torchlight batteries |                               |
|                      | A. Of a kind used solely in hearing aids  | Free                   | Free        | 729.19             | Other                         |                               |
|                      | B. Parts  | 33½%                   | Free        |                    |                               |                               |
|                      | C. Other  | 75%                    | Free        |                    |                               |                               |
| 85.04                | Electric accumulators :   |                        |             | 729.19             |                               |                               |
|                      | A. Parts  | 33½%                   | Free        |                    |                               |                               |
|                      | B. Other  | 75%                    | Free        |                    |                               |                               |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 85.05             | Tools for working in the hand, with self-contained electric motor :  |                     |             | 729.60          |                    | No. and Cwt.            |
|                   | A. Parts   | 10%                 | Free        |                 |                    |                         |
|                   | B. Other   | 20%                 | Free        |                 |                    |                         |
| 85.06             | Electro-mechanical domestic appliances, with self-contained electric motor :   |                     |             | 725.03          |                    | No. and Cwt.            |
|                   | A. Parts   | 33½%                | Free        |                 |                    |                         |
|                   | B. Other   | 50%                 | Free        |                 |                    |                         |
| 85.07             | Shavers and hair clippers, with self-contained electric motor  | 50%                 | Free        | 725.04          |                    | No. and Cwt.            |
| 85.08             | Electrical starting and ignition equipment for internal combustion engines (including ignition magnets, magneto-dynamos, ignition coils, starting motors, sparking plugs and glow plugs) dynamos and cut-outs for use in conjunction therewith : |                     |             | 729.40          |                    | Cwt.                    |
|                   | A. Starting and ignition equipment specialised for use in aircraft   | Free                | Free        |                 |                    |                         |
|                   | B. Dynamos for marine inboard engines imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner   | 5%                  | Free        |                 |                    |                         |



| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 85.09             | C. Other  | 50%                 | Free        | 729.40          |                    | Cwt.                    |
|                   | D. Parts  | 33½%                | Free        |                 |                    |                         |
|                   | Electrical lighting and signalling equipment and electrical wind-screen wipers, defrosters and demisters, for cycles or motor vehicles :  |                     |             |                 |                    |                         |
| 85.10             | A. Parts  | 33½%                | Free        | 812.46          |                    | No. and Cwt.            |
|                   | B. Other  | 50%                 | Free        |                 |                    |                         |
|                   | Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09 :  |                     |             |                 |                    |                         |
| 85.11             | A. Miners' safety lamps   | Free                | Free        | 729.92          |                    | Cwt.                    |
|                   | B. Other  | 50%                 | Free        |                 |                    |                         |
|                   | C. Parts  | 33½%                | Free        |                 |                    |                         |
|                   | Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting : |                     |             |                 |                    |                         |
|                   | A. Industrial   | 5%                  |             |                 |                    |                         |

| Tariff<br>No. | Tariff Description  | Rate of Duty       |      | Statistical Key |             |                        |
|---------------|---|--------------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry    | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)                | (4)  | (5)             | (6)         | (7)                    |
| 85.12         | B. Hand tools   | 20%                | Free | 725.05          |             | No. and<br>Cwt.        |
|               | C. Parts for A and B  | 5%                 | Free |                 |             |                        |
|               | D. Other, including parts   | 33 $\frac{1}{3}$ % | Free |                 |             |                        |
| 85.13         | Electric instantaneous or storage water heaters and immersion heaters ; electric soil heating apparatus and electric space heating apparatus ; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons ; electro-thermic domestic appliances ; electric heating resistors other than those of carbon : |                    |      | 724.91          |             | Cwt.                   |
|               | A. Parts  | 33 $\frac{1}{3}$ % | Free |                 |             |                        |
|               | B. Other  | 50%                | Free |                 |             |                        |
|               | Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line system) :   |                    |      |                 |             |                        |
|               | A. Telephone sets of a kind specialised for inter-office communication and parts thereof  | 50%                | Free |                 |             |                        |

| Tariff<br>No. | Tariff Description   | Rate of Duty       |      | Statistical Key  |   |                        |
|---------------|--|--------------------|------|------------------|---|------------------------|
|               |  | Fiscal<br>Entry    | Full | Code<br>No.      | Description                                 | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)                | (4)  | (5)              | (6)   | (7)                    |
| 85.14         | B. Other :   |                    |      |                  |   |                        |
|               | (1) Imported by a user approved in that behalf by the Commissioner   | Free               | Free |                  |   |                        |
|               | (2) Other :  | 50%                | Free |                  |   |                        |
|               | Microphones and stands therefor, loudspeakers and audiofrequency electric amplifiers :   |                    |      | 724.92           |   | Cwt.                   |
|               | A. Loudspeakers designed solely for radio programmes distributed by wire and parts thereof imported by a user approved in that behalf by the Commissioner  | Free               | Free |                  |   |                        |
| 85.15         | B. Other, including public address systems   | 50%                | Free |                  |   |                        |
|               | C. Parts for B   | 33 $\frac{1}{3}$ % | Free |                  |   |                        |
|               | Radiotelegraphic and radiotelephonic transmission and reception apparatus ; radio broadcasting and radio television transmission and reception apparatus (including those incorporating gramophones) and television cameras ; radio navigational aid apparatus, radar apparatus and radio remote control apparatus : |                    |      |                  |   |                        |
|               | A. Radio-gramophones   | 100%               | Free | 724.11<br>724.22 | Combined with television receivers<br>Other | No.<br>No.             |

| Tariff No. | Tariff Description  | Rate of Duty       |      | Statistical Key            |   |                   |
|------------|---|--------------------|------|----------------------------|---|-------------------|
|            |   | Fiscal Entry       | Full | Code No.                   | Description   | Unit of Quantity  |
| (1)        | (2)   | (3)                | (4)  | (5)                        | (6)   | (7)               |
|            | B. Radio receiving sets (including combined transmitting and receiving sets) and television sets  | 100%               | Free | 724.19<br>724.21<br>724.29 | Television receiver, whether or not combined with radio receiver<br>Radio receivers for fitting to road motor vehicles<br>Other radio receivers | No.<br>No.<br>No. |
|            | C. Parts for A and B  | 66 $\frac{2}{3}$ % | Free | 724.30                     | Parts   |                   |
|            | D. Cabinet imported for A and B :   |                    |      |                            |   |                   |
|            | (1) Wooden  | 100%               | Free |                            |   |                   |
|            | (2) Plastic   | 66 $\frac{2}{3}$ % | Free |                            |   |                   |
|            | (3) Other   | 33 $\frac{1}{3}$ % | Free |                            |   |                   |
|            | E. Components (excluding cabinets) imported CKD (completely knocked down) solely for use in the assembly of radio-gramophones, radio receiving sets and television sets : |                    |      |                            |   |                   |
|            | (1) By a manufacturer approved in that behalf by the Commissioner   | 40%                | Free |                            |   |                   |
|            | (2) Other   | 75%                | Free |                            |   |                   |
|            | F. Other :  |                    |      | 724.93                     | Television cameras  | No.               |
|            | (1) Imported by a user approved in that behalf by the Commissioner  | Free               | Free | 724.94                     | Transmitting sets (radio, telegraphic or television)  | No.               |
|            | (2) Other   | 100%               | Free | 724.30                     | Parts   |                   |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                               |
|---------------|--|-----------------|------|-----------------|-------------|-------------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity<br>(7) |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         |                               |
| 85.16         | Electric traffic control equipment for railways, roads or inland waterways and equipment used for similar purposes in port installation or upon air-fields   | Free            | Free | 724.98          |             | Cwt.                          |
| 85.17         | Electric sound or visual signalling apparatus (such as bells, sirens, indicator panels, burglar and fire alarms), other than those of heading No. 85.09 or 85.16   | 50%             | Free | 729.94          |             | Cwt.                          |
| 85.18         | Electrical capacitors, fixed or variable :   |                 |      | 729.97          |             | Cwt.                          |
|               | A. Industrial  | 5%              | Free |                 |             |                               |
|               | B. Parts for A   | 5%              | Free |                 |             |                               |
|               | C. Other   | 50%             | Free |                 |             |                               |
|               | D. Parts for C   | 33½%            | Free |                 |             |                               |
| 85.19         | Electrical apparatus for making and breaking electrical circuits, for the protection of electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, lightning arresters, surge suppressors, plugs, lamp-holders, terminals, terminal strips and junction boxes) ; resistors, fixed or variable (including potentiometers), other than heating resistors ; switchboards (other than telephone switchboards) and control panels : |                 |      | 722.20          |             | Cwt.                          |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Code No.<br>(5) | Statistical Key    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) |                 | Description<br>(6) | Unit of Quantity<br>(7) |
| 85.20             | A. Suitable for use in road motor vehicles or in amplifiers, domestic appliances or radio or television receiving sets.  | 50%                 | Free        | 729.20          |                    |                         |
|                   | B. Other   | 10%                 | Free        |                 |                    |                         |
|                   | C. Parts :   |                     |             |                 |                    |                         |
|                   | (1) For A  | 33½%                | Free        |                 |                    |                         |
|                   | (2) For B  | 10%                 | Free        |                 |                    |                         |
| 85.21             | Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flash-bulbs :  |                     |             | 729.30          |                    | Cwt.                    |
|                   | A. Photographic flash-bulbs and projector lamps  | 100%                | Free        |                 |                    |                         |
|                   | B. Other   | 50%                 | Free        |                 |                    |                         |
|                   | C. Parts   | 33½%                | Free        |                 |                    |                         |
|                   | 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 : |                     |             |                 |                    |                         |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 85.22             | A. Industrial  | 10%                 | Free        | 729.99          |                    | Cwt.                    |
|                   | B. Cathode ray tubes imported solely for use in the assembly of television sets by a manufacturer approved in that behalf by the Commissioner                  | 33 $\frac{1}{3}$ %  | Free        |                 |                    |                         |
|                   | C. Other   | 50%                 | Free        |                 |                    |                         |
|                   | D. Parts :   |                     |             |                 |                    |                         |
|                   | (1) For A  | 10%                 | Free        |                 |                    |                         |
| 85.23             | (2) For C  | 33 $\frac{1}{3}$ %  | Free        | 723.10          |                    | Cwt.                    |
|                   | Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter :                                       |                     |             |                 |                    |                         |
|                   | A. Mixing units  | 50%                 | Free        |                 |                    |                         |
|                   | B. Industrial and parts for industrial   | 5%                  | Free        |                 |                    |                         |
|                   | C. Other, including parts  | 33 $\frac{1}{3}$ %  | Free        |                 |                    |                         |
|                   | Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors : |                     |             |                 |                    |                         |
|                   | A. Wire cut to length or wire assemblies suitable for use in road motor vehicles, in amplifiers or in domestic radio or television sets                        | 50%                 | Free        |                 |                    |                         |
|                   | B. Other   | 33 $\frac{1}{3}$ %  | Free        |                 |                    |                         |



| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 85.24             | Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes :   |                     |             | 729.97          |                    | Cwt.                    |
|                   | A. Carbon brushes for industrial use  | 5%                  | Free        |                 |                    |                         |
|                   | B. Other  | 50%                 | Free        |                 |                    |                         |
| 85.25             | Insulators of any material :  |                     |             | 732.20          |                    | Cwt.                    |
|                   | A. Of a kind suitable for use in domestic machines, apparatus or appliances or in road motor vehicles   | 50%                 | Free        |                 |                    |                         |
|                   | B. Other  | 10%                 | Free        |                 |                    |                         |
| 85.26             | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal incorporated during moulding solely for purposes of assembly, but not including insulators falling within heading No. 85.25 : |                     |             | 732.20          |                    | Cwt.                    |
|                   | A. Of a kind suitable for use in domestic machines, apparatus or appliances or in road motor vehicles   | 50%                 | Free        |                 |                    |                         |
|                   | B. Other  | 10%                 | Free        |                 |                    |                         |

Section X VI  
85.27

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Code<br>No. | Statistical Key |                        |
|---------------|---|-----------------|------|-------------|-----------------|------------------------|
|               |   | Fiscal<br>Entry | Full |             | Description     | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)             | (4)  | (5)         | (6)             | (7)                    |
| 85.27         | Electrical conduit tubing and joints therefor, of base metal lined with insulating material                               | 10%             | Free | 732.20      |                 | Cwt.                   |
| 85.28         | Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter | 33½%            | Free | 729.97      |                 | Cwt.                   |

## SECTION XVII

## VEHICLES, AIRCRAFT, AND PARTS THEREOF; VESSELS AND CERTAIN ASSOCIATED TRANSPORT EQUIPMENT

## NOTES

1. This Section does NOT cover articles falling within heading No. 97.01, 97.03 or 97.08, or bobsleighs, toboggans and the like falling within heading No. 97.06.

2. Throughout this Section the expressions "parts" and "parts and accessories" are to be taken not to apply to the following articles, whether or not they are identifiable as for the goods of this Section:

- (a) Joints, washers and the like (classified according to their constituent material or in heading No. 84.64);
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (c) Articles falling within Chapter 82 (tools);
- (d) Articles falling within heading No. 83.11;
- (e) Machines and mechanical appliances and other articles falling within headings Nos. 84.01 to 84.59, 84.61 or 84.62 and parts of engines and motors falling within heading No. 84.63;
- (f) Electrical machinery and equipment (Chapter 85);
- (g) Articles falling within Chapter 90;
- (h) Clocks (Chapter 91);
- (i) Arms (Chapter 93);
- (k) Brushes of a kind used as parts of vehicles (heading No. 96.02).

3. References in Chapters 86 to 88 to parts or accessories are to be taken not to apply to parts or accessories which are not suitable for use solely or principally with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.

4. Flying machines specially constructed so that they can also be used as road vehicles are classified as flying machines. Amphibious motor vehicles are classified as motor vehicles.

5. An incomplete or unfinished article of this Section is to be classified as the corresponding complete or finished article, provided it has the essential character of such complete or finished article.

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

## CHAPTER 86

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

## NOTES

1. This Chapter does NOT cover :

- (a) Railway or tramway sleepers of wood (heading No. 44.07) or of Concrete (heading No. 68.11) ;
- (b) Railway or tramway track construction material of iron or steel falling within heading No. 73.16 ; or
- (c) Electrically powered signalling apparatus falling within heading No. 85.16.

2. Heading No. 86.09 is to be taken to apply, *inter alia*, to :

- (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels ;
- (b) Frames, underframes and bogies ;
- (c) Axle boxes ; brake gear ;
- (d) Buffers for rolling-stock ; coupling gear and corridor connections ;
- (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply *inter alia*, to :

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

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|---|-----------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 86.01         | Steam rail locomotives and tenders  | 33½%            | Free | 731.10          |             | No. and<br>Ton         |
| 86.02         | Electric rail locomotives, battery<br>operated or powered from an external<br>source of electricity | 33½%            | Free | 731.20          |             | No. and<br>Ton         |
| 86.03         | Other rail locomotives  | 33½%            | Free | 731.30          |             | No. and<br>Ton         |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|--|-----------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 86.04         | Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys  | 33½%            | Free | 731.40          |             | No. and Ton            |
| 86.05         | Railway and tramway passenger coaches and luggage vans ; hospital coaches, prison coaches, testing coaches, travelling post office coaches and other special purpose railway coaches   | 33½%            | Free | 731.50          |             | No. and Ton            |
| 86.06         | Railway and tramway rolling-stock, the following : workshops, cranes and other service vehicles  | 33½%            | Free | 731.60          |             | No. and Ton            |
| 86.07         | Railway and tramway goods vans, goods wagons and trucks  | 33½%            | Free | 731.60          |             | No. and Ton            |
| 86.08         | Road-rail and similar containers specially designed and equipped to be equally suitable for transport by rail, road and ship   | 33½%            | Free | 731.60          |             | No. and Ton            |
| 86.09         | Parts of railway and tramway locomotives and rolling-stock   | 33½%            | Free | 731.70          |             | Ton                    |
| 86.10         | Railway and tramway track fixtures and fittings ; mechanical equipment, not electrically powered for signalling to or controlling road, rail or other vehicles, ships or aircraft ; parts of the foregoing fixtures, fittings or equipment | 33½%            | Free | 719.66          |             |                        |

## CHAPTER 87

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

## NOTES

The headings of this Chapter do NOT apply to railway or tramway rolling-stock designed solely for running on rails.

1. For the purposes of this Chapter, tractors are deemed to be vehicles constructed essentially for hauling or pushing another vehicle, appliance or load, whether or not they contain subsidiary provision for the transport, in connection with the main use of the tractor, of tools, seeds, fertilisers or other goods.

2. Motor chassis fitted with cabs are to be treated as falling within heading No. 87.02 and not within heading No. 87.04.

3. Headings Nos. 87.10 and 87.14 do not apply to children's cycles which are not fitted with ball bearings nor to children's cycles which, though fitted with ball bearings, are not constructed in the normal form of adults' cycles. Such children's cycles are to be treated as falling within heading No. 97.01/05.

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |  |                  |
|------------|--|--------------|------|-----------------|--|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description  | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)  | (7)              |
| 87.01      | Tractors (other than those falling within heading No. 87.07), whether or not fitted with power take-offs, winches or pulleys :             | Free         | Free | 712.51          | Tractors, tracked or half-tracked                                  | No. and Cwt.     |
|            |  |              |      | 712.52          | Agricultural tractors, wheeled : not exceeding 40 brake horsepower | No. and Cwt.     |
|            |  |              |      | 712.53          | Exceeding 40 brake horsepower                                      | No. and Cwt.     |
|            |  |              |      | 732.50          | Tractors for road tractor-trailer combinations                     | No. and Cwt.     |
| 87.02      | Motor vehicles for the transport of persons, goods or materials (including sports motor vehicles, other than those of heading No. 87.09) : |              |      |                 |  |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |  |                         |
|-------------------|--|---------------------|-------------|-----------------|--|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6)   | Unit of Quantity<br>(7) |
|                   | A. Passenger vehicles including station wagons and estate cars (but excluding caravans, pick-ups, vehicles with fitted seats for more than ten passengers and four-wheel drive vehicles) of an engine capacity : |                     |             |                 |  |                         |
|                   | (1) Not exceeding 1,200 c.c.   | 33½%                | Free        | 732.11          | Passenger vehicles n.e.s. : not exceeding 1,200 c.c.                         | No. and Cwt.            |
|                   | (2) Exceeding 1,200 c.c. but not exceeding 1,750 c.c.  | 50%                 | Free        | 732.12          | Exceeding 1,200 c.c. but not exceeding 1,750 c.c.                            | No. and Cwt.            |
|                   | (3) Exceeding 1,750 c.c. but not exceeding 2,150 c.c.  | 75%                 | Free        | 732.13          | Exceeding 1,750 c.c. but not exceeding 2,750 c.c.                            | No. and Cwt.            |
|                   | (4) Exceeding 2,150 c.c. but not exceeding 2,750 c.c.  | 100%                | Free        | 732.13          | Exceeding 1,750 c.c. but not exceeding 2,750 c.c.                            | No. and Cwt.            |
|                   | (5) Exceeding 2,750 c.c.   | 150%                | Free        | 732.14          | Exceeding 2,750 c.c. but not exceeding 3,500 c.c.                            | No. and Cwt.            |
|                   |  |                     |             | 732.15          | Exceeding 3,500 c.c.   | No. and Cwt.            |
|                   |  |                     |             | 732.16          | Dual-purpose motor passenger vehicles (kitcars, estate cars, station wagons) | No. and Cwt.            |
|                   | B. Ambulances  | Free                | Free        |                 |  |                         |
|                   | C. Motor buses and coaches with fitted seats for twenty or more passengers   | 30%                 | Free        | 732.20          | Buses (including trolley buses)  | No. and Cwt.            |



| Tariff No. | Tariff Description  | Rate of Duty  |      | Statistical Key |   |                  |
|------------|---|---|------|-----------------|---|------------------|
|            |   | Fiscal Entry  | Full | Code No.        | Description   | Unit of Quantity |
| (1)        | (2)   | (3)   | (4)  | (5)             | (6)   | (7)              |
| 87.03      | D. Components for passenger cars imported CKD (completely knocked down) for local assembly by a manufacturer approved in that behalf by the Commissioner  | 15% less than the rate applicable to a similar vehicle imported assembled as in A above | Free |                 |   |                  |
|            | E. Trucks and Lorries :   |   |      |                 |   |                  |
|            | (1) Assembled   | 30%   | Free |                 |   |                  |
|            | (2) Imported CKD :  |   |      |                 |   |                  |
|            | (a) For local assembly by a manufacturer approved in that behalf by the Commissioner  | 25%   | Free |                 |   |                  |
|            | (b) Other   | 30%   | Free |                 |   |                  |
|            | F. Other  | 33½%  | Free | 732.16          | Dual-purpose motor passenger vehicles (jeeps and land-rovers) |                  |
|            |   |   |      | 732.31          | Other :<br>Not exceeding 3 tons unladen weight                | No. and Cwt.     |
|            |   |   |      | 732.32          | Exceeding 3 tons unladen weight                               | No. and Cwt.     |
|            | Special purpose motor lorries and vans (such as breakdown lorries, fire-engines, fire-escapes, road sweeper lorries, snow-ploughs, spraying lorries, crane lorries, searchlight lorries, mobile workshops and mobile radiological units), but not including the motor vehicles of heading No. 87.02 : |   |      | 732.40          |   | No. and Cwt.     |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |  |                         |
|-------------------|---|---------------------|-------------|-----------------|--|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6)   | Unit of Quantity<br>(7) |
| 87.04             | A. Road sweepers and sprayers ; mobile dispensaries ; vehicles specially built and equipped for fire fighting                         | Free                | Free        |                 |  |                         |
|                   | B. Other  | 33½%                | Free        |                 |  |                         |
|                   | Chassis fitted with engines, for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :                                |                     |             | 732.72          | For trucks and lorries classified under statistical Nos. 732.31 and 732.32 | No. and Ton             |
| 87.05             | A. For the manufacture of motor buses and coaches of heading No. 87.02C by a manufacturer approved in that behalf by the Commissioner | 25%                 | Free        | 732.73          | For trucks and lorries classified under 732.40                             | No. and Ton             |
|                   | B. Other  | 30%                 | Free        | 732.79          | Other  | No. and Cwt.            |
|                   | Bodies (including Cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03                                      | 33½%                | Free        | 732.80          |  | Cwt.                    |
| 87.06             | Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :  |                     |             | 732.80          |  | Cwt.                    |
|                   | A. Parts of vehicles of heading No. 87.01A or 87.03A  | Free                | Free        |                 |  |                         |
|                   | B. Other  | 33½%                | Free        |                 |  |                         |

| Tariff<br>No. | Tariff Description   | Rate of Duty                            |  | Statistical Key |                             |                        |
|---------------|--|---|--|-----------------|-----------------------------|------------------------|
|               |  | Fiscal<br>Entry                         | Full                                     | Code<br>No.     | Description                 | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)                                     | (4)                                      | (5)             | (6)                         | (7)                    |
| 87.07         | Works trucks, mechanically propelled, of the types used in factories or warehouses for short distance transport or handling of goods (for example, forklift trucks and platform trucks); tractors of the type used on railway station platforms; specialised parts of the foregoing trucks and tractors :<br><br>A. Equipment, namely, forklift trucks, freight lifters, motorised bag elevators, tractors, and travelifts :<br><br>(1) Imported by the Nigerian Ports Authority exclusively for its own use<br><br>(2) Other<br><br>B. Other, including parts | <br><br><br><br>10%<br><br>33½%<br>33½% | <br><br><br><br>Free<br><br>Free<br>Free | 719.32          |                             | No. and Cwt.           |
| 87.08         | Tanks and other armoured fighting vehicles motorised, whether or not fitted with weapons; parts of such vehicles (not including weapons)   | Free                                    | Free                                     | 951.01          |                             | No.                    |
| 87.09         | Motor-cycles, autocycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds  | 25%                                     | Free                                     | 732.93          | Motorised cycles and mopeds | No. and Cwt.           |
|               |  |   |  | 732.94          | Motor scooters              | No. and Cwt.           |
|               |  |   |  | 732.95          | Motor-cycles, side-cars     | No. and Cwt.           |

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |   |                  |
|------------|---|--------------|------|-----------------|---|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description   | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)   | (7)              |
| 87.10      | Cycles (including tricycles), not motorised   | 10%          | Free | 733.11          |   | No.              |
| 87.11      | Invalid carriages, fitted with means of mechanical propulsion (motorised or not)                                    | Free         | Free | 733.40          |   | Cwt.             |
| 87.12      | Parts and accessories of articles falling within heading No. 87.09, 87.10 or 87.11                                  | 10%          | Free | 732.96          | Parts and accessories of motor-cycles and of other articles classified in heading No. 87.09 | Cwt.             |
| 87.13      | Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof : |              |      | 733.12          | Other   | Cwt.             |
|            |   |              |      | 894.10          |   | Cwt.             |
| 87.14      | A. Invalid carriages  | Free         | Free | 733.30          |   | Cwt.             |
|            | B. Other  | 33½%         | Free |                 |   |                  |
|            | Other vehicles (including trailers and caravans), not mechanically propelled, and parts thereof :                   |              |      |                 |   |                  |
|            | A. Trailers :   |              |      |                 |   |                  |
|            | (1) Of a kind used with tractors of heading No. 87.01A  | 5%           | Free |                 |   |                  |
|            | (2) Imported by the Nigerian Ports Authority exclusively for its own use with tractors of heading No. 87.07         | 10%          | Free |                 |   |                  |
|            | (3) Other   | 33½%         | Free |                 |   |                  |
|            | B. Other  | 33½%         | Free |                 |   |                  |

Section XVII  
88.01

## CHAPTER 88

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

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key |   |                               |
|---------------|---|-----------------|------|-----------------|---|-------------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.     | Description   | Unit<br>of<br>Quantity<br>(7) |
| (1)           | (2)   | (3)             | (4)  | (5)             | (6)   |                               |
| 88.01         | Balloons and airships   | Free            | Free | 734.90          | Airships, balloons and parts of aircraft, airships and balloons | No.                           |
| 88.02         | Flying machines, gliders and kites ;<br>rotachutes  | Free            | Free | 734.10          | Aircraft heavier than air, complete<br>(assembled or otherwise) | No.                           |
| 88.03         | Parts of goods falling in heading No.<br>88.01 or 88.02   | Free            | Free | 734.90          |   |                               |
| 88.04         | Parachutes and parts thereof and<br>accessories thereto   | Free            | Free | 899.99          |   |                               |
| 88.05         | Catapults and similar aircraft launch-<br>ing gear ; ground flying trainers ;<br>parts of any of the foregoing articles | Free            | Free | 899.99          |   |                               |

## CHAPTER 89

## SHIPS, BOATS AND FLOATING STRUCTURES

## NOTE

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

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty                           |  | Statistical Key                    |  |   |
|-------------------|--|--|--|------------------------------------|--|---|
|                   |  | Fiscal Entry<br>(3)                    | Full<br>(4)                                  | Code No.<br>(5)                    | Description<br>(6)   | Unit of Quantity<br>(7)   |
| 89.01             | Ships, boats and other vessels not falling within any of the following headings of this Chapter :<br>A. Ships and all other types of vessels over 250 gross tons ; fishing vessels of all sizes accepted as such by the Board<br>B. Other :<br>(1) Pleasure craft, touring launches and commercial craft of a range not exceeding 100 feet in length<br>(2) Hull, bare, imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner<br>(3) Where the Commissioner is satisfied that they cannot be built in Nigeria and the Board is of the opinion that they are not of the type used mainly for pleasure<br>(4) Other | 5%*<br><br><br>50%<br>5%<br>5%<br>33½% | Free<br><br><br>Free<br>Free<br>Free<br>Free | 735.11<br><br><br>735.31<br>735.39 | Warships (including submarines and landing craft)<br><br><br>Other :<br>Of a gross tonnage of 250 or less<br><br>Other | No. and gross tonnage<br><br><br>No. and gross tonnage<br><br>No. and gross tonnage |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty   |  | Code No.<br>(5) | Statistical Key    |                         |
|-------------------|--|--|--|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3)  | Full<br>(4)  |                 | Description<br>(6) | Unit of Quantity<br>(7) |
| 89.02             | <b>Tugs :</b><br>A. Ships and all other types of vessels over 250 gross tons ; fishing vessels of all sizes accepted as such by the Board<br><br>B. Other :<br>(1) Pleasure craft, touring launches and commercial craft of a range not exceeding 100 feet in length<br><br>(2) Hull, bare imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner<br><br>(3) Where the Commissioner is satisfied that they cannot be built in Nigeria and the Board is of the opinion that they are not of the type mainly for pleasure<br><br>(4) Other | 5%*<br><br><br><br><br><br><br><br><br><br>50%<br><br><br>5%<br><br><br>5%<br><br><br>33½% | Free<br><br><br><br><br><br><br><br><br><br>Free<br><br><br>Free<br><br><br>Free | 735.91          | Tugs               | No. and gross tonnage   |
| 89.03             | Light-vessels, fire-floats, dredgers of all kinds, floating cranes, and other vessels the navigability of which is subsidiary to their main function ; floating docks :  |  |  | 735.92          |                    | No. and gross tonnage   |



| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
|                   | A. Ships and all other types of vessels over 250 gross tons ; fishing vessels of all sizes accepted as such by the Board  | 5%                  | Free        |                 |                    |                         |
|                   | B. Other :  |                     |             |                 |                    |                         |
|                   | (1) Where the Commissioner is satisfied that they cannot be built in Nigeria and the Board is of the opinion that they are not of the type used mainly for pleasure | 5%                  | Free        |                 |                    |                         |
|                   | (2) Other   | 33 $\frac{1}{3}$ %  | Free        |                 |                    |                         |
| 89.04             | Ships, boats and other vessels for breaking up  | 33 $\frac{1}{3}$ %  | Free        | 735.80          |                    | No. and gross tonnage   |
| 89.05             | Floating structures other than vessels, (e.g. coffer dams, landing stages, buoys and beacons) :   |                     |             |                 |                    |                         |
|                   | A. Buoys and beacons  | Free                | Free        | 735.94          |                    | No.                     |
|                   | B. Other  | 33 $\frac{1}{3}$ %  | Free        | 735.98          |                    | No.                     |

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

## SECTION XVIII

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

### CHAPTER 90

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING, PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS; PARTS THEREOF**

#### NOTES

1. This Chapter does NOT cover:

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17);
- (b) Refractory goods of heading No. 69.01/03; laboratory, chemical or industrial wares of heading No. 69.09;
- (c) Glass mirrors, not optically worked, falling within heading No. 70.09, and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71;
- (d) Goods falling within heading No. 70.04/07, 70.11, 70.14, 70.15, 70.17 or 70.18;
- (e) Parts of general use, as defined in Note 2 to Section XV of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (f) Pumps incorporating measuring devices, of heading No. 84.10; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20); lifting and handling machinery of heading No. 84.22; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, 'optical' dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes); valves and other appliances of heading No. 84.61;
- (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.08/09 and radio navigational aid or radar apparatus of heading No. 85.15;
- (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11); magnetic sound-heads (heading No. 92.13);
- (i) Articles of Chapter 97; or
- (k) Capacity measures, which are to be classified according to the material of which they are made.

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

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

(a) Parts or accessories constituting in themselves machines, appliances, instruments or apparatus (including optical elements of heading No. 90.01/02) of any particular heading of the present Chapter or of Chapter 84, 85 or 91 (other than headings Nos. 84.65 and 85.28) are to be classified in that heading ;

(b) Other parts or accessories are to be classified in heading No. 90.29 if they answer to the terms of that heading ; otherwise they are to be classified in the heading appropriate to the machine, appliance, instrument or apparatus itself.

4. Heading No. 90.05/06 does not apply to telescopic sights for fitting to firearms, periscopic telescopes for fitting to submarines or tanks, or to telescopes for machines, appliances, instruments or apparatus of this Chapter ; such telescopic sights and telescopes are to be classified in heading No. 90.13.

5. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16 are to be classified in heading No. 90.16.

6. Heading No. 90.28 applies only to :

(a) Instruments or apparatus for measuring or checking electrical quantities ;

(b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled ;

(c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations ; and

(d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

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

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 90.01      | Lenses, prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked ; sheets or plates, of polarising material :<br><br>A. Lenses for correcting vision ; light-house lenses and other optical elements specialised for navigational aids | Free         | Free | 861.10          |             | Cwt.             |

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|---|-----------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 90.02         | B. Lenses and other optical elements (including light filters) specialised for cameras, projectors or other photographic apparatus  | 100%            | Free | 861.10          |             | Cwt.                   |
|               | C. Other  | 33½%            | Free |                 |             |                        |
|               | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked : |                 |      |                 |             |                        |
|               | A. Lenses for correcting vision; light-house lenses and other optical elements specialised for navigational aids  | Free            | Free |                 |             |                        |
| 90.03         | B. Lenses and other optical elements (including light filters) specialised for cameras, projectors or other photographic apparatus  | 100%            | Free | 861.20          |             |                        |
|               | C. Other  | 33½%            | Free |                 |             |                        |
| 90.04         | Frames and mountings, and parts thereof, for spectacles, pince-nez, lorgnettes, goggles and the like  | 33½%            | Free | 861.20          |             |                        |
| 90.04         | Spectacles, pince-nez, lorgnettes, goggles and the like, corrective, protective or other :  |                 |      | 861.20          |             |                        |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key  |   |                         |
|-------------------|---|---------------------|-------------|------------------|---|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)  | Unit of Quantity<br>(7) |
|                   | A. Spectacles for correcting vision   | Free                | Free        |                  |   |                         |
|                   | B. Other  | 50%                 | Free        |                  |   |                         |
| 90.05             | Refracting telescopes (monocular and binocular), prismatic or not   | 33½%                | Free        | 861.38           |   |                         |
| 90.06             | Astronomical instruments (for example, reflecting telescopes, transit instruments and equatorial telescopes), and mountings therefor, but not including instruments for radio-astronomy | 33½%                | Free        | 861.38           |   |                         |
| 90.07             | Photographic cameras ; photographic flashlight apparatus :  |                     |             | 861.40           |   | No.                     |
|                   | A. Cameras specialised for medical or surgical use or lithographic processing   | 10%                 | Free        |                  |   |                         |
|                   | B. Other, including parts   | 100%                | Free        |                  |   |                         |
|                   | C. Parts for A  | 10%                 | Free        |                  |   |                         |
| 90.08             | Cinematographic cameras, projectors, sound recorders and sound reproducers ; any combination of these articles  | 100%                | Free        | 861.51<br>861.52 | For film of a width of 16mm. or more<br>For film of a width less than 16mm. | No.<br>No.              |
| 90.09             | Image projectors (other than cinematographic projectors) ; photographic (except cinematographic) enlargers and reducers   | 100%                | Free        | 861.60           |   | No.                     |

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 90.10      | Apparatus and equipment of a kind used in photographic or cinematographic laboratories, not falling within any other heading in this Chapter ; photo-copying apparatus (contact type) ; spools or reels, for film ; screens for projectors : |              |      | 861.60          |             | No.              |
|            | A. Photo-copying apparatus   | 40%          | Free |                 |             |                  |
|            | B. Film spools and reels ; screens for projectors  | 100%         | Free |                 |             |                  |
|            | C. Other   | 33½%         | Free |                 |             |                  |
| 90.11      | Microscopes and diffraction apparatus, electron and proton   | Free         | Free | 861.35          |             | No.              |
| 90.12      | Compound optical microscopes, whether or not provided with means for photographing or projecting the image   | Free         | Free | 861.35          |             | No.              |
| 90.13      | Optical appliances and instruments (but not including lighting appliances other than searchlights or spotlights), not falling within any other heading of this Chapter :   |              |      | 861.39          |             |                  |
|            | A. Telescopic sights and other optical devices suitable for use with the arms of headings 93.02 to 93.04   | Free         | Free |                 |             |                  |
|            | B. Other   | 33½%         | Free |                 |             |                  |



| Tariff No. | Tariff Description   | Rate of Duty       |      | Statistical Key |   |                  |
|------------|--|--------------------|------|-----------------|---|------------------|
|            |  | Fiscal Entry       | Full | Code No.        | Description   | Unit of Quantity |
| (1)        | (2)  | (3)                | (4)  | (5)             | (6)   | (7)              |
| 90.14      | Surveying (including photogrammetrical surveying), hydrographic, navigational, meteorological, hydrological and geophysical instruments ; compasses ; range-finders :  |                    |      | 861.91          | Instruments (including compasses and range-finders) |                  |
|            | A. Photographic and cinematographic range-finders and parts  | 100%               | Free |                 |   |                  |
|            | B. Pocket compasses and parts  | 33 $\frac{1}{3}$ % | Free |                 |   |                  |
|            | C. Other   | 10%                | Free |                 |   |                  |
|            | D. Parts for C   | 10%                | Free |                 |   |                  |
| 90.15      | Balances of a sensitivity of five centigrammes or better, with or without their weights  | 33 $\frac{1}{3}$ % | Free | 861.92          | Balances  |                  |
| 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 : |                    |      | 861.93          | Instruments, appliances and machines                |                  |
|            | A. Profile projectors and parts thereof  | 100%               | Free |                 |   |                  |
|            | B. Industrial  | 10%                | Free |                 |   |                  |
|            | C. Parts for B   | 10%                | Free |                 |   |                  |



| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                           |                         |
|-------------------|--|---------------------|-------------|-----------------|---------------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6)        | Unit of Quantity<br>(7) |
| 90.17             | D. Hand instruments and appliances of a kind used in engineering workshops   | 20%                 | Free        |                 |                           |                         |
|                   | E. Parts for D   | 10%                 | Free        |                 |                           |                         |
|                   | F. Measuring tapes:  |                     |             |                 |                           |                         |
|                   | (1) Of a length of 50 feet or more   | 10%                 | Free        |                 |                           |                         |
|                   | (2) Other  | 33½%                | Free        |                 |                           |                         |
|                   | G. Other   | 33½%                | Free        |                 |                           |                         |
|                   | Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and ophthalmic instruments) :   |                     |             | 726.10          | Electro-medical apparatus |                         |
|                   | A. Parts   | 10%                 | Free        | 861.70          | Other                     |                         |
|                   | B. Other   | 10%                 | Free        |                 |                           |                         |
| 90.18             | Mechano-therapy appliances ; massage apparatus ; psychological aptitude-testing apparatus ; artificial respiration, ozone therapy, oxygen therapy, aerosol therapy or similar apparatus ; breathing appliances (including gas masks and similar respirators) : |                     |             | 861.70          |                           |                         |
|                   | A. Breathing appliances (including gas masks and similar respirators) :  |                     |             |                 |                           |                         |
|                   | (1) Specialised for medical or surgical use ; professional diving gear (including parts)   | Free                | Free        |                 |                           |                         |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |   |                         |
|-------------------|--|---------------------|-------------|-----------------|---|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6)                              | Unit of Quantity<br>(7) |
| 90.19             | (2) Other, including parts   | 33½%                | Free        | 899.60          |   |                         |
|                   | B. Other   | 10%                 | Free        |                 |   |                         |
|                   | C. Parts for B   | 10%                 | Free        |                 |   |                         |
|                   | Orthopaedic appliances, surgical belts, trusses and the like ; artificial limbs, eyes, teeth and other artificial parts of the body ; deaf aids ; splints and other fracture appliances  | Free                | Free        |                 |   |                         |
| 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 | 10%                 | Free        | 726.20          |   | Cwt,                    |
| 90.21             | Instruments, apparatus or models designed solely for demonstrational purpose (for example, in education or exhibition), unsuitable for other uses  | 33½%                | Free        | 861.94          | Instruments, apparatus and models and parts     |                         |
| 90.22             | Machines and appliances for testing mechanically the hardness, strength, compressibility, elasticity and the like properties of industrial materials (for example, metals, wood, textiles, paper or plastics)  | 5%                  | Free        | 861.95          | Machines and appliances ; parts and accessories |                         |

Section XVIII  
90.23

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |             |                  |
|------------|--|--------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)         | (7)              |
| 90.23      | Hydrometers and similar instruments ; thermometers, pyrometers, barometers, hygrometers, psychrometers, recording or not ; any combination of these instruments :  |              |      | 861.96          |             |                  |
|            | A. Of a type used for domestic purposes or as parts or accessories of road motor vehicles  | 33½%         | Free |                 |             |                  |
|            | B. Other   | 10%          | Free |                 |             |                  |
| 90.24      | Instruments and apparatus for measuring, checking or automatically controlling the flow, depth, pressure or other variables of liquids or gases or for automatically controlling temperature (for example, pressure gauges, thermostats, level gauges, flow meters, heat meters, automatic oven draught regulators), not being articles falling within heading No. 90.14 : |              |      | 861.97          |             |                  |
|            | A. Suitable for use in road motor vehicles   | 33½%         | Free |                 |             |                  |
|            | B. Other   | 10%          | Free |                 |             |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |   |                         |
|-------------------|---|---------------------|-------------|-----------------|---|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6)  | Unit of Quantity<br>(7) |
| 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: |                     |             | 861.98          | Instruments, other than mechanical; for physical or chemical analysis                             |                         |
|                   |   |                     |             | 861.99          | Parts and accessories, etc. of articles falling within headings 729.50, 861.80, 861.96 and 861.97 |                         |
|                   | A. Exposure meters of the type used for photographic purposes   | 100%                | Free        |                 |   |                         |
|                   | B. Other  | 10%                 | Free        |                 |   |                         |
|                   | C. Parts:   |                     |             |                 |   |                         |
| 90.26             | (1) For A   | 100%                | Free        |                 |   |                         |
|                   | (2) Other   | 33½%                | Free        |                 |   |                         |
|                   | Gas, liquid and electricity supply or production meters; calibrating meters therefor:   |                     |             | 729.50          | Electricity supply meters   | No. and Cwt.            |
|                   |   |                     |             | 861.80          | Other   | Cwt.                    |
|                   | A. Water meters and other meters of a kind used for non-industrial purposes   | 33½%                | Free        |                 |   |                         |
|                   | B. Other  | 10%                 | Free        |                 |   |                         |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 90.27             | Revolution counters, production counters, taxi-meters, mileometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14); stroboscopes : |                     |             | 861.80          |                    | Cwt.                    |
|                   | A. Billiards meters; parts and accessories suitable for use in road motor vehicles; pedometers, and other non-industrial counters  | 33½%                | Free        |                 |                    |                         |
|                   | B. Other   | 10%                 | Free        |                 |                    |                         |
| 90.28             | Electrical measuring, checking, analysing or automatically controlling instruments and apparatus ;   |                     |             | 729.50          |                    | No. and Cwt.            |
|                   | A. Exposure meters of a kind used for photographic purposes  | 100%                | Free        |                 |                    |                         |
|                   | B. Other   | 10%                 | Free        |                 |                    |                         |
| 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 :  |                     |             | 861.99          |                    |                         |
|                   | A. Industrial, manufacturing ; measurement of electricity  | 10%                 | Free        |                 |                    |                         |
|                   | B. Other   | 33½%                | Free        |                 |                    |                         |

## CHAPTER 91

CLOCKS AND WATCHES AND PARTS THEREOF  
NOTES

1. For the purposes of headings Nos. 91.02 and 91.07, the expression "watch movements" means movements regulated by a balance wheel and hairspring and not exceeding 12 mm in thickness measured with the plate and bridges.

2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91.11).

4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.

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

| Tariff No. | Tariff Description  | Rate of Duty                |                           | Statistical Key |             |                  |
|------------|---|-----------------------------|---------------------------|-----------------|-------------|------------------|
|            |   | Fiscal Entry                | Full                      | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                         | (4)                       | (5)             | (6)         | (7)              |
| 91.01      | <b>Pocket-watches, wrist watches and other watches, including stop-watches :</b>  |                             |                           |                 |             |                  |
|            | A. Watches decorated with jewels, pearls, semi-precious stones or imitation precious or semi-precious stones; watches mounted in rings, brooches or bracelets | 100%                        | Free                      | 864.31          |             | No.              |
|            | B. Other  | each<br>£0-6s-10d<br>or 45% | each<br>£0-0s-8d<br>or 5% | 864.39          | Other       | No.              |



| Tariff<br>No. | Tariff Description   | Rate of Duty                |                           | Statistical Key |             |                               |
|---------------|--|-----------------------------|---------------------------|-----------------|-------------|-------------------------------|
|               |  | Fiscal<br>Entry             | Full                      | Code<br>No.     | Description | Unit<br>of<br>Quantity<br>(7) |
| (1)           | (2)  | (3)                         | (4)                       | (5)             | (6)         |                               |
| 91.02         | Clocks with watch movements (excluding clocks of heading No. 91.03)  | each<br>£0-6s-10d<br>or 45% | each<br>£0-0s-8d<br>or 5% | 864.40          |             | No.                           |
| 91.03         | Instrument panel clocks and clocks of a similar type, for vehicles, aircrafts or vessels:  |                             |                           | 864.40          |             | No.                           |
|               | A. For aircraft  | Free                        | Free                      |                 |             |                               |
|               | B. Other   | each<br>£0-7s-6d<br>or 50%  | Free                      |                 |             |                               |
| 91.04         | Other clocks   | each<br>£0-7s-6d<br>or 50%  | Free                      | 864.40          |             | No.                           |
| 91.05         | Time of day recording apparatus; apparatus with clock or watch movement (including secondary movement) or with synchronous motor, for measuring, recording or otherwise indicating intervals of time | each<br>£0-7s-6d<br>or 50%  | Free                      | 864.40          |             | No.                           |
| 91.06         | Time switches with clock or watch movement (including secondary movement) or with synchronous motor:   |                             |                           | 864.40          |             | No.                           |
|               | A. Time switches for controlling electric circuits   | 10%                         | Free                      |                 |             |                               |
|               | B. Other   | 33½%                        | Free                      |                 |             |                               |



| Tariff No. | Tariff Description   | Rate of Duty               |      | Statistical Key |             |                  |
|------------|--|----------------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry               | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                        | (4)  | (5)             | (6)         | (7)              |
| 91.07      | Watch movements (including stop-watch movements), assembled:                               |                            |      | 864.90          |             | Lb.              |
|            | A. Movements suitable for articles capable of indicating the time of day                   | each<br>£0-7s-6d<br>or 50% | Free |                 |             |                  |
|            | B. Other   | 33½%                       | Free |                 |             |                  |
| 91.08      | Clock movements, assembled:  |                            |      | 864.90          |             | Lb.              |
|            | A. Movements suitable for articles capable of indicating the time of day                   | each<br>£0-7s-6d<br>or 50% | Free |                 |             |                  |
|            | B. Other   | 33½%                       | Free |                 |             |                  |
| 91.09      | Watch cases and parts of watch cases, including blanks thereof                             | 33½%                       | Free | 864.99          |             | Lb.              |
| 91.10      | Clock cases and cases of a similar type for other goods of this chapter, and parts thereof | 33½%                       | Free | 864.99          |             | Lb.              |
| 91.11      | Other clock and watch parts  | 33½%                       | Free | 864.99          |             | Lb.              |

Section XVIII  
Notes

## CHAPTER 92

**MUSICAL INSTRUMENTS ; SOUND RECORDERS AND REPRODUCERS ; TELEVISION IMAGE AND SOUND  
RECORDERS AND REPRODUCERS, MAGNETIC ; PARTS AND ACCESSORIES OF SUCH ARTICLES**

## NOTES

1. This Chapter does NOT cover :

- (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37) ;
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (c) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter ; sound recorders or reproducers combined with a radio receiver (heading No. 85.15) ;
- (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02 ;
- (e) Toy instruments (heading No. 97.03) ; or
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

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

3. Bows and sticks and similar devices used in playing the musical instruments of headings Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

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

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|--|-----------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 92.01         | Pianos (including automatic pianos, whether or not with keyboard); harpsichords and other keyboard stringed instruments; harps but not including aeolian harps   | 33½%            | Free | 891.40          |             | No.                    |
| 92.02         | Other string musical instruments   | 33½%            | Free | 891.40          |             | No.                    |
| 92.03         | Pipe and reed organs, including harmoniums and the like  | 33½%            | Free | 891.80          |             |                        |
| 92.04         | Accordions, concertinas and similar musical instruments; mouth organs  | 33½%            | Free | 891.80          |             |                        |
| 92.05         | Other wind musical instruments   | 33½%            | Free | 891.80          |             |                        |
| 92.06         | Percussion musical instruments (for example, drums, xylophones, cymbals, castanets)  | 33½%            | Free | 891.80          |             |                        |
| 92.07         | Electro-magnetic, electrostatic, electronic and similar musical instruments (for example, pianos, organs, accordions)  | 33½%            | Free | 891.80          |             |                        |
| 92.08         | Musical instruments not falling within any other heading of this chapter (for example, fairground organs, mechanical street organs, musical boxes, musical saws); mechanical singing birds; decoy calls and effects of all kinds; mouth-blown sound signalling instruments (for example, whistles and boatswains' pipes) | 33½%            | Free | 891.80          |             |                        |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty        |             | Statistical Key |                    |                         |
|-------------------|---|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 92.09             | Musical instruments strings   | 33 $\frac{1}{8}$ %  | Free        | 891.40          |                    | No.                     |
| 92.10             | Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds                     | 33 $\frac{1}{8}$ %  | Free        | 891.90          |                    |                         |
| 92.11             | Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without soundheads; television image and sound recorders and reproducers, magnetic: |                     |             | 891.11          |                    | No.                     |
|                   | A. Gramophones, record players, tape decks and tape recorders   | 100%                | Free        |                 |                    |                         |
|                   | B. Components (excluding cabinets) imported CKD (completely knocked down) solely for use in the assembly of record players, record changers and gramophones:  |                     |             |                 |                    |                         |
|                   | (1) By a manufacturer approved in that behalf by the Commissioner   | 66 $\frac{2}{3}$ %  | Free        |                 |                    |                         |
|                   | (2) Other   | 75%                 | Free        |                 |                    |                         |
|                   | C. Cabinets for A:  |                     |             |                 |                    |                         |
|                   | (1) Wooden  | 100%                | Free        |                 |                    |                         |

| Tariff<br>No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty           |             | Statistical Key    |                    |                               |
|----------------------|--|------------------------|-------------|--------------------|--------------------|-------------------------------|
|                      |  | Fiscal<br>Entry<br>(3) | Full<br>(4) | Code<br>No.<br>(5) | Description<br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 92.12                | (2) Plastic  | 66 $\frac{2}{3}$ %     | Free        |                    |                    |                               |
|                      | (3) Other  | 33 $\frac{1}{3}$ %     | Free        |                    |                    |                               |
|                      | D. Other   | 40%                    | Free        |                    |                    |                               |
|                      | Gramophone records and other sound or similar recordings ; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording : |                        |             | 891.21             | Gramophone records | No.                           |
|                      |  |                        |             | 891.22             | Other              |                               |
| 92.13                | A. Sound recordings containing spoken messages of a personal nature ; language teaching records  | Free                   | Free        |                    |                    |                               |
|                      | B. Other :   |                        |             |                    |                    |                               |
|                      | (1) Gramophone records   | 66 $\frac{2}{3}$ %     | Free        |                    |                    |                               |
|                      | (2) Other  | 33 $\frac{1}{3}$ %     | Free        |                    |                    |                               |
|                      | Other parts and accessories of apparatus falling within heading No. 92.11 :  |                        |             | 891.12             |                    | Cwt.                          |
|                      | A. Of dictating machines, tape recorders and tape decks  | 40%                    | Free        |                    |                    |                               |
|                      | B. Other   | 33 $\frac{1}{3}$ %     | Free        |                    |                    |                               |

## SECTION XIX

## ARMS AND AMMUNITION ; PARTS THEREOF

## CHAPTER 93

## ARMS AND AMMUNITION ; PARTS THEREOF

## NOTES

1. This Chapter does NOT cover :

- (a) Goods falling within Chapter 36 (for example, percussion caps, detonators, signalling flares) ;
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (c) Armoured fighting vehicles (heading No. 87.08) ;
- (d) Telescopic sights and other optical devices suitable for use with arms, unless mounted on a firearm or imported with the firearm on which they are designed to be mounted (Chapter 90) ;
- (e) Bows, arrows, fencing foils or toys falling within Chapter 97 ; or
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06).

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

3. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.

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

| Tariff No. | Tariff Description   | Rate of Duty       |      | Statistical Key |             |                  |
|------------|--|--------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry       | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)                | (4)  | (5)             | (6)         | (7)              |
| 93.01      | Side-arms (for example, bayonets, cutlasses and swords) and parts thereof and scabbards and sheaths therefor : |                    |      | 951.04          |             | No.              |
|            | A. Bayonets, cutlasses and swords  | Free               | Free |                 |             |                  |
|            | B. Qther   | 33 $\frac{1}{3}$ % | Free |                 |             |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Statistical Key  |  |                         |
|-------------------|--|---------------------|-------------|------------------|--|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) | Code No.<br>(5)  | Description<br>(6)   | Unit of Quantity<br>(7) |
| 93.02             | Revolvers and pistols, being firearms  | Free                | Free        | 951.02           |  | No.                     |
| 93.03             | Artillery weapons, machine-guns, sub-machine-guns and other military firearms and projectors (other than revolvers and pistols)  | Free                | Free        | 951.02           |  | No.                     |
| 93.04             | Other firearms, including very light pistols, pistols and revolvers for firing blank ammunition only, line-throwing guns and the like :  |                     |             | 894.31           |  | No.                     |
|                   | A. Shotguns ; pistols and revolvers for blank ammunition   | 50%                 | Free        |                  |  |                         |
|                   | B. Other   | Free                | Free        |                  |  |                         |
| 93.05             | Arms of other descriptions including air, spring and similar pistols, rifles and guns :  |                     |             | 894.32           |  | No.                     |
|                   | A. Air gun including air rifles  | 50%                 | Free        |                  |  |                         |
|                   | B. Other   | 33½%                | Free        |                  |  |                         |
| 93.06             | Parts of arms including roughly sawn gun stock blocks and gun barrel blanks, but not including parts of side arms  | 33½%                | Free        | 951.03           | Parts of fire-arms and projectors in headings Nos. 93.02 and 93.03 | Cwt.                    |
|                   |  |                     |             | 894.33           | Parts of arms in headings Nos. 93.04 and 93.05                     | Cwt.                    |
| 93.07             | Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof ; ammunition and parts thereof including cartridge wads ; lead shot prepared for ammunition | 33½%                | Free        | 571.40<br>951.06 | Sporting ammunition<br>Other                                       |                         |



## SECTION XX

## MISCELLANEOUS MANUFACTURED ARTICLES

## CHAPTER 94

## FURNITURE AND PARTS THEREOF ; BEDDING, MATTRESSES, SUPPORTS, CUSHIONS AND SIMILAR STUFFED FURNISHINGS

## NOTES

1. This Chapter does NOT cover :

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62 ;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings ; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07) ;
- (c) Articles of stone or ceramic materials, used as chairs, seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69) ;
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) falling within heading No. 70.09 ;
- (e) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ; and safes falling within heading No. 83.03 ;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15 ; furniture specially designed for sewing machines (heading No. 84.41)
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15) ;
- (h) Dentists' spittoons falling within heading No. 90.17 ;
- (i) Goods falling within Chapter 91 (for example, clocks and cases) ;
- (k) Furniture specially designed as parts of gramophones, of dictating machines or of other sound reproducers or recorders, falling within heading No. 92.13 ; or
- (l) Toy furniture (heading No. 97.03), billiard tables and other furniture specially constructed for games (heading No. 97.04) or for conjuring tricks (heading No. 97.05).

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

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

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

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

4. (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.

- (b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

| Tariff No. | Tariff Description   | Rate of Duty |      | Statistical Key |  |                      |
|------------|--|--------------|------|-----------------|--|----------------------|
|            |  | Fiscal Entry | Full | Code No.        | Description  | Unit of Quantity (7) |
| (1)        | (2)  | (3)          | (4)  | (5)             | (6)  |                      |
| 94.01      | Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof :  |              |      | 821.01          |  | Cwt.                 |
|            | A. Of wood   | 50%          | Free |                 |  |                      |
|            | B. Other   | 75%          | Free |                 |  |                      |
| 94.02      | Medical, dental, surgical or veterinary furniture (for example, operating tables, hospital beds with mechanical fittings) dentists' and similar chairs with mechanical elevating, rotating or reclining movements ; parts of the foregoing articles  | Free         | Free | 821.02          |  | Cwt.                 |
| 94.03      | Other furniture and parts thereof  | 75%          | Free | 821.09          | Other furniture and fixtures not elsewhere specified |                      |
| 94.04      | Mattress supports ; articles of bedding or similar furnishing fitted with springs or stuffed or internally fitted with any material or of expanded, foam or sponge rubber or expanded, foam or sponge artificial plastic material, whether or not covered (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) : |              |      | 821.03          |  |                      |
|            | A. Quilts, bedspreads and eiderdowns   | 40%          | Free |                 |  |                      |
|            | B. Cushions, mattresses and pillows  | 66½%         | Free |                 |  |                      |
|            | C. Other   | 75%          | Free |                 |  |                      |

## CHAPTER 95

## ARTICLES AND MANUFACTURES OF CARVING OR MOULDING MATERIAL

## NOTES

This Chapter does NOT cover :

- (a) Articles falling within Chapter 66 (for example, parts of umbrellas, walking-sticks) ;
- (b) Fans or hand screens, non-mechanical (heading No. 67.05) ;
- (c) Articles falling within Chapter 71 (for example, imitation jewellery) ;
- (d) Cutlery or other articles falling within Chapter 82, whether or not having handles or other parts of carving or moulding materials ; the headings of the present Chapter apply, however, to separate handles or other parts of such articles ;
- (e) Articles falling within Chapter 90 (for example, spectacle frames) ;
- (f) Articles falling within Chapter 91 (for example, clock or watch cases) ;
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof) ;
- (h) Articles falling within Chapter 93 (arms and parts thereof) ;
- (i) Articles falling within Chapter 94 (furniture and parts thereof) ;
- (k) Brushes, powder puffs or other articles falling within Chapter 96 ;
- (l) Articles falling within Chapter 97 (toys, games and sports requisites) ;
- (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs) ; or
- (n) Collectors' pieces or antiques (Chapter 99).

| Tariff No. | Tariff Description                                     | Rate of Duty     |      | Statistical Key |             |                  |
|------------|--|------------------|------|-----------------|-------------|------------------|
|            |  | Fiscal Entry     | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)              | (4)  | (5)             | (6)         | (7)              |
| 95.01      | Worked tortoise-shell and articles of tortoise-shell : |                  |      | 899.10          |             |                  |
|            | A. Beads   | the lb. gross    | Free |                 |             |                  |
|            | B. Other   | £0-2s-0d<br>33½% | Free |                 |             |                  |

| Tariff No.<br>(1) | Tariff Description<br>(2)   | Rate of Duty                      |             | Statistical Key |                    |                         |
|-------------------|---|-----------------------------------|-------------|-----------------|--------------------|-------------------------|
|                   |   | Fiscal Entry<br>(3)               | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 95.02             | Worked mother of pearl and articles of mother of pearl :  |                                   |             | 899.10          |                    |                         |
|                   | A. Beads  | the lb. gross<br>£0-2s-0d<br>33½% | Free        |                 |                    |                         |
|                   | B. Other  |                                   | Free        |                 |                    |                         |
| 95.03             | Worked ivory and articles of ivory :  |                                   |             | 899.10          |                    |                         |
|                   | A. Beads  | the lb. gross<br>£0-2s-0d<br>33½% | Free        |                 |                    |                         |
|                   | B. Other  |                                   | Free        |                 |                    |                         |
| 95.04             | Worked bone (excluding whale bone) and articles of bone (excluding whale bone) :  |                                   |             | 899.10          |                    |                         |
|                   | A. Beads  | the lb. gross<br>£0-2s-0d         | Free        |                 |                    |                         |
|                   | B. Other  | 33½%                              | Free        |                 |                    |                         |
| 95.05             | Worked horn, coral (natural or agglomerated) and other animal carving material, and articles of horn, coral (natural or agglomerated) or of other animal carving material : |                                   |             |                 |                    |                         |
|                   | A. Beads  | the lb. gross<br>£0-2s-0d         | Free        |                 |                    |                         |
|                   | B. Other  | 33½%                              | Free        |                 |                    |                         |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty                      |             | Statistical Key |                    |                         |
|-------------------|--|-----------------------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3)               | Full<br>(4) | Code No.<br>(5) | Description<br>(6) | Unit of Quantity<br>(7) |
| 95.06             | Worked vegetable carving material (for example, corozo) and articles of vegetable carving material :   |                                   |             | 899.10          |                    |                         |
|                   | A. Beads   | the lb. gross<br>£0-2s-0d<br>33½% | Free        |                 |                    |                         |
|                   | B. Other   |                                   | Free        |                 |                    |                         |
| 95.07             | Worked jet (and mineral substitutes for jets), amber, meerschaum, agglomerated amber and agglomerated meerschaum, and articles of those substances :   |                                   |             | 899.10          |                    |                         |
|                   | A. Beads   | the lb. gross<br>£0-2s-0d<br>33½% | Free        |                 |                    |                         |
|                   | B. Other   |                                   | Free        |                 |                    |                         |
| 95.08             | Moulded or carved articles of wax, of stearin, of natural gums or natural resin (for example, copal or rosin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included ; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin | 33½%                              | Free        | 899.10          |                    |                         |

## CHAPTER 96

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

## NOTES

1. This Chapter does NOT cover :

(a) Articles falling within Chapter 71 ;

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

(c) Toys (Chapter 97).

2. In heading No. 96.03, the expression "prepared knots and tufts for broom or brush making" is to be taken to apply only to unmounted knots and tufts of animal hair, vegetable fibre or other material, which are ready for incorporation without division in brooms or brushes, or which require only such further minor processes as gluing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

| Tariff No. | Tariff Description   | Rate of Duty      |                      | Statistical Key |             |                  |
|------------|--|-------------------|----------------------|-----------------|-------------|------------------|
|            |  | Fiscal Entry      | Full                 | Code No.        | Description | Unit of Quantity |
| (1)        | (2)  | (3)               | (4)                  | (5)             | (6)         | (7)              |
| 96.01      | Brooms and Brushes, consisting of twigs or other vegetable materials merely bound together and not mounted in a head (for example, besoms and whisk), with or without handles :<br>A. Paint, varnish, distemper or stencil brushes ; paint rollers<br>B. Other                           | 20%<br>33½%       | Free<br>Free         |                 |             |                  |
| 96.02      | Other brooms and brushes (including brushes of a kind used as parts of machines) ; paint rollers, squeegees (other than roller squeegees) and mops :<br>A. Paints varnish distemper or stencil brushes ; paint rollers<br>B. Brushes constituting industrial machinery parts<br>C. Other | 20%<br>5%<br>33½% | Free<br>Free<br>Free | 899.20          |             |                  |

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                               |
|---------------|--|-----------------|------|-----------------|-------------|-------------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity<br>(7) |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         |                               |
| 96.03         | Prepared knots and tufts for broom or brush making                                   | 33½%            | Free | 899.20          |             |                               |
| 96.04         | Feather dusters  | 33½%            | Free | 899.20          |             |                               |
| 96.05         | Powder-puffs and pads for applying cosmetics or toilet preparations, of any material | 33½%            | Free | 899.20          |             |                               |
| 96.06         | Hand sieves and hand riddles, of any material :                                      |                 |      | 899.20          |             |                               |
|               | A. Domestic :  |                 |      |                 |             |                               |
|               | (1) Wholly or mainly of metal  | 50%             | Free |                 |             |                               |
|               | (2) Other  | 33½%            | Free |                 |             |                               |
|               | B. Industrial and specialised for use as such  | 5%              | Free |                 |             |                               |
|               | C. Other   | 33½%            | Free |                 |             |                               |

## CHAPTER 97

## TOYS, GAMES AND SPORTS REQUISITES ; PARTS THEREOF

## NOTES

1. This Chapter does NOT cover :

- (a) Christmas tree candles (heading No. 34.06) ;
- (b) Fireworks or other pyrotechnic articles falling within heading No. 36.05 ;
- (c) Yarns, monofil, cords or gut and the like for fishing, cut to length but not made up into fishing lines, falling within Chapter 39, heading No. 42.06 or Section XI ;
- (d) Sports bags or other containers of heading No. 42.02 or 43.03 ;
- (e) Sports clothing or fancy dress, of textiles, falling within Chapter 60 or 61 ;
- (f) Textile flags or bunting, or sails for boats or land craft, falling within Chapter 62 ;
- (g) Sports footwear (other than skating boots with skates attached), cricket pads, shin-guards or the like, falling within Chapter 64, or sports headgear falling within Chapter 65 ;



- (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03) ;
- (ij) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19 ;
- (k) Parts of general use, as defined in Note 2 to Section XV of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (l) Articles falling within heading No. 83.11 ;
- (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII ;
- (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10) ;
- (o) Sports craft such as canoes and skiffs (Chapter 89) ; or their means of propulsion (Chapter 44 for such articles made of wood) ;
- (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04) ;
- q) Decoy calls and whistles (heading No. 92.08) ;
- (r) Arms or other articles of Chapter 93 ; or
- (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).

2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.

3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.

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

5. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 97.01      | Wheeled toys designed to be ridden by children (for example, toy bicycles and tricycles and pedal motor cars) ; dolls' prams and dolls' push chairs : |              |      | 894.20          |             |                  |
|            | A. Wood manufactures  | 50%          | Free |                 |             |                  |
|            | B. Other  | 33½%         | Free |                 |             |                  |

| Tariff<br>No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty           |             | Statistical Key    |                    |                               |
|----------------------|--|------------------------|-------------|--------------------|--------------------|-------------------------------|
|                      |  | Fiscal<br>Entry<br>(3) | Full<br>(4) | Code<br>No.<br>(5) | Description<br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 97.02                | Dolls :  |                        |             | 894.20             |                    |                               |
|                      | A. Wood manufactures   | 50%                    | Free        |                    |                    |                               |
|                      | B. Other   | 33½%                   | Free        |                    |                    |                               |
| 97.03                | Other toys ; working models of a kind<br>used for recreational purposes :  |                        |             | 894.20             |                    |                               |
|                      | A. Wood manufactures   | 50%                    | Free        |                    |                    |                               |
|                      | B. Other   | 33½%                   | Free        |                    |                    |                               |
| 97.04                | Equipment for parlour, table and fun-<br>fair games for adults or children<br>(including billiard tables and pin-<br>tables and table-tennis requisites) :   |                        |             | 894.20             |                    |                               |
|                      | A. Wood manufactures   | 50%                    | Free        |                    |                    |                               |
|                      | B. Other   | 33½%                   | Free        |                    |                    |                               |
| 97.05                | Carnival articles ; entertainment arti-<br>cles (for example, conjuring tricks<br>and novelty jokes) ; christmas tree<br>decorations and similar articles for<br>christmas festivities (for example,<br>artificial christmas trees, christmas<br>stockings, imitation yule logs, nati-<br>vity scenes and figures thereof) : |                        |             | 894.20             |                    |                               |
|                      | A. Wood manufactures   | 50%                    | Free        |                    |                    |                               |
|                      | B. Other   | 33½%                   | Free        |                    |                    |                               |

| Tariff<br>No. | Tariff Description  | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|---|-----------------|------|-----------------|-------------|------------------------|
|               |   | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)   | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 97.06         | Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04) | 25%             | Free | 894.42          |             |                        |
| 97.07         | Fish-hooks, line fishing rods and tackle; fish landing nets and butterfly nets; decoy 'birds', lark mirrors and similar hunting or shooting requisites                | 33½%            | Free | 894.41          |             | Cwt.                   |
| 97.08         | Roundabouts, swings, shooting galleries and other fair-ground amusements; travelling circuses, travelling menageries and travelling theatres                          | 33½%            | Free | 894.50          |             | Cwt.                   |

## CHAPTER 98

## MISCELLANEOUS MANUFACTURED ARTICLES

## NOTES

1. This Chapter does NOT cover:

- (a) Eyebrow and other cosmetic pencils (heading No. 33.06);
- (b) Buttons, studs, cuff-links or other articles of a kind described in heading No. 98.01 or 98.12, if made wholly or partly of precious metal or rolled precious metal (subject to the provisions of Note 2 (a) to Chapter 71); or if containing pearls or precious or semi-precious stones (natural, synthetic or reconstructed) Chapter 71);
- (c) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV, or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07);
- (d) Mathematical drawing pens (heading No. 90.16); or
- (e) Toys falling within Chapter 97.

2. Subject to Note 1 above, the headings in this Chapter are to be taken to apply to goods of the kind described whether or not composed wholly or partly of precious metal or rolled precious metal or of pearls or precious or semi-precious stones (natural, synthetic or reconstructed).

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

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 98.01      | Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap-fasteners and press-studs; blanks and parts of such articles  | 40%          | Free | 899.52          |             |                  |
| 98.02      | Slide fasteners and parts thereof   | 40%          | Free | 899.59          |             |                  |
| 98.03      | Fountain pens, stylograph pens and pencils (including ball point pens and pencils) and other pens, pen-holders, pencil-holders and similar holders; propelling pencils and sliding pencils; parts and fittings thereof, other than those falling within heading No. 98.04 or 98.05: |              |      | 895.21          |             |                  |
|            | A. Fountain pens, stylograph pens (including ball point pens), propelling pencils and sliding pencils   | 40%          | Free |                 |             |                  |
|            | B. Other  | 33½%         | Free |                 |             |                  |
| 98.04      | Pens nibs and nib points  | 33½%         | Free | 895.22          |             |                  |
| 98.05      | Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks  | 33½%         | Free | 895.23          |             |                  |

| Tariff No. | Tariff Description  | Rate of Duty                |      | Statistical Key |             |                  |
|------------|---|-----------------------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry                | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)                         | (4)  | (5)             | (6)         | (7)              |
| 98.06      | Slates and boards, with writing or drawing surfaces, whether framed or not  | 33½%                        | Free | 895.90          |             |                  |
| 98.07      | Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand ; hand-operated, composing sticks and hand printing sets incorporating such composing sticks | 33½%                        | Free | 895.90          |             |                  |
| 98.08      | Typewriter and similar ribbons, whether or not on spools ; ink-pads, with or without boxes  | 33½%                        | Free | 895.90          |             |                  |
| 98.09      | Sealing wax (including bottle-sealing wax) in sticks, cakes or similar forms ; copying pastes with a basis of gelatin, whether or not on a paper or textile backing   | 33½%                        | Free | 895.90          |             |                  |
| 98.10      | Mechanical lighters and similar lighters, including chemical and electrical lighters, and parts thereof, excluding flints and wicks :   |                             |      | 899.34          |             |                  |
|            | A. Lighters and lighter bodies  | each<br>£0-5s-0d<br>or 66½% | Free |                 |             |                  |
|            | B. Parts (excluding bodies)   | 66½%                        | Free |                 |             |                  |

Section XX  
98.11

| Tariff<br>No.<br><br>(1) | Tariff Description<br><br>(2)  | Rate of Duty               |                 | Statistical Key        |                        |                               |
|--------------------------|--|----------------------------|-----------------|------------------------|------------------------|-------------------------------|
|                          |  | Fiscal<br>Entry<br><br>(3) | Full<br><br>(4) | Code<br>No.<br><br>(5) | Description<br><br>(6) | Unit<br>of<br>Quantity<br>(7) |
| 98.11                    | Smoking pipes ; pipe bowls, stems and other parts of smoking pipes (including roughly shaped blocks of wood or root) ; cigar and cigarette holders and parts thereof | 48%                        | 2%              | 899.35                 |                        | No.                           |
| 98.12                    | Combs, hair-slides and the like  | 33½%                       | Free            | 899.59                 |                        |                               |
| 98.13                    | Corset busks and similar supports for articles of apparel or clothing accessories  | 40%                        | Free            | 899.59                 |                        |                               |
| 98.14                    | Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor   | 33½%                       | Free            | 899.59                 |                        |                               |
| 98.15                    | Vacuum flasks and other vacuum vessels, complete with cases ; parts thereof, other than glass inners   | 40%                        | Free            | 899.97                 |                        |                               |
| 98.16                    | Tailors' dummies and other lay figures ; automata and other animated displays of a kind used for shop window dressing  | 33½%                       | Free            | 899.59                 |                        |                               |

## SECTION XXI

## WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

## CHAPTER 99

## WORKS OF ART, COLLECTORS' PIECES, AND ANTIQUES

## NOTES

1. This Chapter does NOT cover :

- (a) Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined (heading No. 49.07) ;
- (b) Theatrical scenery, studio back-cloths or the like, of painted canvas (heading No. 59.12) ; or
- (c) Pearls or precious or semi-precious stones (heading No. 71.01 or 71.02).

2. For the purposes of heading No. 99.02, the expression "original engravings, prints and lithographs" means impressions produced directly in black and white or in colour, of one or of several plates wholly executed by hand by the artist, irrespective of the process or of the material employed by him, but not including any mechanical or photo-mechanical process.

3. Heading No. 99.03, is to be taken not to apply to mass-produced reproductions or works of conventional craftsmanship of a commercial character.

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

(b) Heading No. 99.06 is to be taken not to apply to articles falling within any of the preceding headings of this Chapter.

5. Frames around paintings, drawings, pastels, engravings, prints or lithographs are to be treated as forming part of those articles provided they are of a kind and of a value normal to those articles.

| Tariff No. | Tariff Description  | Rate of Duty |      | Statistical Key |             |                  |
|------------|---|--------------|------|-----------------|-------------|------------------|
|            |   | Fiscal Entry | Full | Code No.        | Description | Unit of Quantity |
| (1)        | (2)   | (3)          | (4)  | (5)             | (6)         | (7)              |
| 99.01      | Paintings, drawings and pastels, executed entirely by hand, (other than industrial drawings falling within heading No. 49.06 and other than hand-painted or hand-decorated manufactured articles) : |              |      | 896.00          |             |                  |



Section XXI  
99.01

| Tariff<br>No. | Tariff Description   | Rate of Duty    |      | Statistical Key |             |                        |
|---------------|--|-----------------|------|-----------------|-------------|------------------------|
|               |  | Fiscal<br>Entry | Full | Code<br>No.     | Description | Unit<br>of<br>Quantity |
| (1)           | (2)  | (3)             | (4)  | (5)             | (6)         | (7)                    |
| 99.02         | A. Articles not intended for sale, barter or exchange, imported by, or consigned to, a public gallery, museum or other public institutions approved by the Board for public exhibition | Free            | Free | 896.00          |             |                        |
|               | B. Other   | 33½%            | Free |                 |             |                        |
|               | <b>Original engravings, prints and lithographs :</b>   |                 |      |                 |             |                        |
| 99.03         | A. Articles not intended for sale, barter or exchange, imported by or consigned to, a public gallery, museum or other public institution approved by the Board for public exhibition   | Free            | Free | 896.00          |             |                        |
|               | B. Other   | 33½%            | Free |                 |             |                        |
|               | <b>Original sculptures and statuary, in any material :</b>   |                 |      |                 |             |                        |
|               | A. Articles not intended for sale, barter or exchange, imported by, or consigned to, a public gallery, museum or other public institution approved by the Board for public exhibition  | Free            | Free |                 |             |                        |
|               | B. Other   | 33½%            | Free |                 |             |                        |

| Tariff No.<br>(1) | Tariff Description<br>(2)  | Rate of Duty        |             | Code No.<br>(5) | Statistical Key    |                         |
|-------------------|--|---------------------|-------------|-----------------|--------------------|-------------------------|
|                   |  | Fiscal Entry<br>(3) | Full<br>(4) |                 | Description<br>(6) | Unit of Quantity<br>(7) |
| 99.04             | Postage, revenue and similar stamps (including stamp-postmarks and franked envelopes, letter cards and the like), used, or if unused not of current or new issue in the country to which they are destined : |                     |             | 896.00          |                    |                         |
|                   | A. Articles not intended for sale, barter or exchange, imported by, or consigned to, a public gallery, museum or other public institution approved by the Board for public exhibition                        | Free                | Free        |                 |                    |                         |
|                   | B. Other   | 33½%                | Free        |                 |                    |                         |
| 99.05             | Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest :                                   |                     |             | 896.00          |                    |                         |
|                   | A. Articles not intended for sale, barter or exchange, imported by, or consigned to, a public gallery, museum or other public institution approved by the Board for public exhibition                        | Free                | Free        |                 |                    |                         |
|                   | B. Other   | 33½%                | Free        |                 |                    |                         |
| 99.06             | Antiques of an age exceeding one hundred years   | Free                | Free        | 896.00          |                    |                         |

## GENERAL CONCESSIONARY RATES OF DUTY

| Tariff<br>No.   | Tariff Description  | Rate of Duty   |      | Statistical Key                              |             |                        |
|---|---|--|------|--|-------------|------------------------|
|   |   | Fiscal<br>Entry  | Full | Code<br>No.                                  | Description | Unit<br>of<br>Quantity |
| (1)   | (2)   | (3)  | (4)  | (5)  | (6)         | (7)                    |
| <b>BAGGAGE</b>  | Goods, other than alcoholic and non-alcoholic drinks, cameras, cosmetics and perfumery, jewellery and tobacco goods, imported in the accompanied baggage or on the person of a passenger; provided that such importations are of a non-commercial nature and the aggregate value of the importations does not exceed £20-0s-0d per person | 25% flat rate or the appropriate duty in Schedule 1 which ever is preferred by the passenger | Free | 931.02                                       |             |                        |
|   | A. Chemicals for the preparation of synthetic perfumes and the like:  |  |      |  |             |                        |
|   | (1) Imported by a manufacturer approved in that behalf by the Commissioner  | 50%  | Free |  |             |                        |
|   | (2) Other   | 100%   | Free |  |             |                        |
| <b>CHEMICALS</b><br>(Tariff Number appropriate to the chemicals imported) | B. Textile processing materials imported by a manufacturer approved in that behalf by the Commissioner  | 10%  | Free |  |             |                        |
|   |   |  |      | Number appropriate to the chemicals imported |             |                        |

## SCHEDULE 2

### EXEMPTIONS FROM IMPORT DUTY

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

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

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

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

#### *Articles*

(1)

#### *Purpose*

(2)

(1) Anthracite

Local smelting of tin ore and other minerals.

(2) Artists' paints and equipment ; boxing gloves ; broadcasting receivers (including television sets) ; chemicals for use in laboratories ; computers ; duplicators ; film strip projectors, epidiascopes, episcopes and magic lanterns ; gramophones ; language laboratories ; models ; painting books ; price medals and badges ; punch balls ; rope gymnasium mattresses ; work books ; hand and machine tools.

Imported by or on behalf of a school or educational establishment and solely for educational purposes.

(3) Parts, identifiable as such, of machinery, apparatus and appliances but not including machines mainly for domestic use, tanks of iron or steel, toilet machines, weighing machines, vehicles, or internal combustion engines suitable for driving vehicles.

(a) Intended for scientific machinery, apparatus or appliances, and for scientific purposes or research, or for education in science.

(b) Intended for specialised hospital or surgical equipment, and for use in connection with medical or surgical treatment.

(4) Wireless loudspeaker units, with or without their associated cabinets, condensers, volume controls and volume control knobs.

Imported for the sole purpose of radio programme distribution by wire.

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

*Articles*

(1)

(1) Bentonite, crude (heading 25.06/09) ; non-ironic surfactant surface active agents (heading 34.02) ; chrome ligno-sulphonate compound, chrome lignites (heading 38.19).

(2) Blending agents, flavouring concentrates and neutral blending alcohol.

(3) Fluorspar, crude (heading 25.31/32).

(4) Glass in the mass, the following :—  
frits, powdered vitrite (heading 32.08)

(5) Iron and steel products, the following :—

(a) Bars and rods (including wire rod) (heading 73.10)

(b) Sheets and plates, of iron or steel, hot-rolled or cold-rolled (heading 73.13)

(c) Universal plates of iron or steel (heading 73.09)

(d) Steel strips (heading 73.12).

(6) Jute, raw (heading 57.01/04).

(7) Paper classified in Chapter 48 in Schedule I.

(8) Phenol and formaldehyde (heading 39.01/06) ; gelatin pearl glue and extruder powder used with such substances (heading 35.01/06, 39.01/06).

(9) Pyrethrum powder (heading 12.07).

(10) Raw materials accepted as such by the Board.

(11) Rosin (heading 38.05/09) ; paper pulp (heading 47.01) ; China Clay (heading 25.06/09) ; alum (heading 28.01/58).

(12) Sulphur ; aluminium hydrate (heading 28.01/58).

(13) Tyre cord, of textile materials other than cotton.

(14) Steel sheets (heading No. 73.13) steel strips (heading No. 73.12) steel bars and rods (heading No. 73.10) steel wire and tubes (heading No. 73.14).

*Goods to be manufactured*

(2)

Oil well drilling mud.

Potable alcoholic liquor ; still wine and aperitifs.

—

Enamelware.

Ploughs.

Matchets.

—

Printed matter admissible free of duty under heading 49.01/03 in Schedule I.

—

—

Mosquito coil.

Disinfectant, fungicide and insecticide ; medicaments.

Paper.

Aluminium sulphate ; sulphuric acid and its derivatives.

Tyre.

Manufacture of complete cycle and cycle parts.

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

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

SCHEDULE 2—continued

7. **Containers** including boxes, tins, bottles, jars and other packages in which any goods not liable to an *ad valorem* duty and on which duty is not chargeable on gross weight are packaged and imported, being ordinary trade packages for the goods contained therein.
8. **Films**, film strips, microfilms, slides, sound recordings, newsreels, and similar visual and auditory material, passed by the Board of Censors appointed under section 6 of the Cinematograph Ordinance, Cap. 32, as being of educational, scientific or cultural character, if (a) produced by the United Nation or any of its Specialised Agencies or (b) imported by broadcasting, educational or science organisations approved by the Commissioner.
9. **Fire Alarm, Detection, Extinguishing and Fighting machinery, apparatus and appliances.**
10. **Fuel, Lubricants** and similar products, which the Board is satisfied are necessary for and will be used solely in the operation of :—
  - (1) aircraft of the armed forces of a foreign power ; or
  - (2) civil aircraft registered in a State approved by the Head of State of the Federal Republic of Nigeria ;
  - (3) civil aircraft on international service, where the aircraft is operated by any airline which, under an air service agreement entered into between the Federal Republic of Nigeria and any other contracting party, is designated for the purposes of that agreement as “the designated airline” of the other contracting party ; and in this sub-paragraph the expressions “designated airline” and “international service” have the meanings assigned to them in any such agreement.
11. **Goods** accepted by the Board as necessary and appropriate for equipping the members (including their officers) of a voluntary organisation which is not profit-making, enjoys international recognition, and is approved by the Commissioner.
12. **Goods** for an individual or firm under contract to the Government where an exemption from the payment of Customs duty on the goods is part of the terms of the contract.
13. **Goods** imported by a voluntary organisation which is not profit-making and enjoys international recognition, approved by the Commissioner where he is satisfied that adequate arrangements have been made for the legitimate use of the goods and that the goods are necessary and appropriate for the successful prosecution of the aims and objects of the organisation.
14. **Goods** approved by the Commissioner for donation to charity, where he is satisfied that the goods are provided or donated on humanitarian grounds and if the donor is—
  - (1) an established body recognised by the Government of country of its place of establishment ;
  - (2) or a person or body approved by the Federal Military Government, or approved by a person authorised by the Government in that behalf.
15. **Life Saving Appliances.**
16. **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, being machinery, apparatus or appliances of any of the following types, that is—
  - (1) Dental ;
  - (2) Land surveying ;
  - (3) Mining and for prospecting for minerals or mineral oil ;



- (4) Scientific, for scientific purposes and research or for education in science ;
- (5) Specialised hospital and surgical equipment, which in the opinion of the Board is imported for use only in connection with surgical and medical treatment ;
- (6) X-ray films and plates.

17. **Medicinal Preparations**, drugs, anaesthetics and dressings (excluding undiluted alcohol, alcohol diluted with water only or medicaments containing ten per cent or more by volume of ethyl alcohol)—headings 12.07, 28.01 to 28.58, 29.01 to 29.45, 33.05 and Chapter 30 other than heading 30.03A—imported by the Government of the Federation.

18. **Mining materials, namely :—**

- (1) Cyanides, imported on licence issued by the Chief Inspector of Mines (Chapters 28 and 29).
- (2) Gauze and screening, of metal (headings 73.27, 74.11, 75.06, 76.13, 79.06 or plastic (39.07), for mining machinery.
- (3) Mineral flotation reagents certified as such by the Chief Inspector of Mines.
- (4) Zinc dust, zinc shavings (heading 79.02, 79.03) and zinc ingot (79.01).

19. **All Goods** imported for the official and personal use of the Head of State of the Federal Republic of Nigeria, or of any person for the time being acting as the Head of the Federal Republic of Nigeria, during such period of time as he is so acting :—

Provided that the foregoing provisions of this paragraph shall not apply to goods which the Commissioner is satisfied are produced locally to the required standard and are readily obtainable.

20. **Naval, Military and Air Force Imports :—**

- (1) All goods imported officially for the use of the Nigerian Army, the Nigerian Navy or the Nigerian Air Force (other than alcoholic and non-alcoholic drinks, tobacco goods and products of food industry) and as appropriate, any parts of any such goods.
- (2) Accoutrements, Equipment and Uniforms, the property of Officers of the Nigerian Army, the Nigerian Navy or the Nigerian Air Force, imported by such officers for their PERSONAL USE ON DUTY as required by the regulations of their respective services :

Provided that the foregoing provisions of this paragraph shall not apply to goods which the Commissioner is satisfied are produced locally to the required standard and are readily obtainable.

21. **Goods imported by Consular officers :—**

All goods imported for the official and personal use of a Consular Officer or for the use of any member of the family of a Consular Officer, where the Government of the country he represents grants a like privilege to Nigerian Consular Officers in that country :

For the purpose of this paragraph, the expression "Consular Officer" :—

- (a) means a Consular Officer *de carriere* who is recognised as a Consular Officer by the Government of the country he represents and is a national of that country ; and
- (b) includes, in relation to any country which is declared by the Head of State of the Federal Republic of Nigeria to be a country with the Government of which a convention making provision in that behalf has been concluded, a person who—
  - (i) is employed by the Government at a Consulate otherwise than on domestic duties ; and
  - (ii) is a national of that country ; and
  - (iii) is not otherwise engaged in gainful occupation in Nigeria ; and
  - (iv) if not a permanent employee of that Government, was not resident in Nigeria at the time when his employment at the Consulate began.



The provisions of this paragraph shall be deemed to have had effect from the date from which any convention or agreement is entered into between the Government of the Federal Republic of Nigeria and the foreign Government concerned.

Provided that :

- (a) Where the owner of any vehicle imported under this paragraph decides to dispose of that vehicle, he shall dispose the same either to the Federal Government or any body to which that Government authorises the disposal to be made, and if the disposal is to be by way of sale, the sale shall be at a price approved by the Government ; and
- (b) Where any vehicle imported into Nigeria under this paragraph has thereafter been exported from Nigeria, the vehicle shall not be re-imported into Nigeria without the consent of the Federal Government.

22. **Diplomatic Privileged Importations**, namely, the furniture and effects (which expression shall include a motor vehicle) of any person, not being a native of Nigeria, who is an official of an organisation declared by notice in the *Federal Official Gazette* to be an organisation of which the Government of one or more Sovereign Powers are members, at the time that such person first takes up his post in Nigeria :

Provided that :

- (a) Where the owner of any vehicle imported under this paragraph decides to dispose of that vehicle, he shall dispose the same either to the Federal Government or any body to which that Government authorises the disposal to be made, and if the disposal is to be by way of sale, the same shall be at a price approved by the Government ; and
- (b) Where any vehicle imported into Nigeria under this paragraph has thereafter been exported from Nigeria, the vehicle shall not be re-imported into Nigeria without the consent of the Federal Government.

23. **Technical Assistance Importations :**

- (1) All goods imported for the purpose of directly implementing any project arising within any scheme of technical assistance approved by the Government of the Federation ; and
- (2) The furniture and effects (which expression shall include a motor vehicle and an air-conditioner) of any person, at the time such person first takes up post in Nigeria, who is in Nigeria under any such scheme of technical assistance.

Provided that :

- (a) Where the owner of any vehicle imported under this paragraph decides to dispose of that vehicle, he shall dispose the same either to the Federal Government or any body to which that Government authorises the disposal to be made, and if the disposal is to be by way of sale, the sale shall be at a price approved by the Government ; and
- (b) Where any vehicle imported into Nigeria under this paragraph has thereafter been exported from Nigeria, the vehicle shall not be re-imported into Nigeria without the consent of the Federal Government.

24. **Navigational Equipment**, namely :—

- (1) buoyage equipment, anchors, mooring, chain cable, quay bollards and capstans ;
- (2) diving gear and equipment, including air pumps and decompression chambers, diving suits, helmets and boots ;
- (3) specialised equipment for light houses and other navigational aids on land or water for ships or aircraft, including beacons, marks flare and radar equipment.

Schedule 2—*continued***25. Passengers' Baggage :—**

- (1) Personal and household effects, the property of and accompanying a passenger, to the extent permitted by the Board and subject to any conditions imposed by it ;
- (2) Personal and household effects, the property of a passenger, landed at any customs port, customs airport, or customs station within two months of the arrival of the passenger or within such further period as the Board may allow, to the extent permitted by the Board and subject to any conditions imposed by it ; and
- (3) the property of and accompanying a temporary visitor to Nigeria, to the extent permitted by the Ministry and subject to any conditions imposed by it.
- (4) Provided that for the purpose of sub-items (1) and (2) "baggage" shall not be interpreted to include any vehicle, or other goods intended for sale, barter or exchange.

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

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

**28. Railway construction and equipment requisites ;** locomotives, and other rolling stock, rails, sleepers ; fastenings for rails and sleepers, switch boxes, signals, turn-tables, and similar railway equipment (but not including material)—heading 40.14, 44.07, 84.01, 84.02, 84.04, 84.05, 85.08 85.09, Chapter 86, etc.—imported by :—

- (1) the Nigerian Railway Corporation ;
- (2) the Nigerian Ports Authority ; and
- (3) a person approved in that behalf by the Commissioner.

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

**30. Telecommunications, Broadcasting, and Television apparatus and appliances and component parts thereof (for example, radiotelegraphic and radiotelephonic transmission and reception apparatus ; radio broadcasting and television transmission and reception apparatus ; television cameras) imported by a user approved by the Commissioner, solely for a use approved by him.**

**31. Scientific specimens imported for public exhibition, study or research, by a user approved in that behalf by the Commissioner.**

**SCHEDULE 3**  
**EXPORT DUTIES**

| <b>Tariff No.</b><br><b>(1)</b> | <b>Tariff Description</b><br><b>(2)</b>   | <b>Rate of Duty</b><br><b>(3)</b>   | <b>Export List No.</b><br><b>(4)</b>           | <b>Statistical Description</b><br><b>(5)</b>                  | <b>Unit of Quantity</b><br><b>(6)</b> |
|---------------------------------|---|---|--|---|---------------------------------------|
| <b>1</b>                        | <b>Animals, live, whether or not for food :</b>   |   |  |   |                                       |
|                                 | (1) African grey parrots  | each .. .. £10-0s-0d  | 001.80   |   | No.                                   |
|                                 | (2) Cattle, horses, asses, mules and hinnies  | each .. .. £3-0s-0d   | 001.10<br>001.50                               | Cattle<br>Other   | No.<br>No.                            |
|                                 | (3) Reptiles  | each .. .. £3-0s-0d   | 001.80   |   | No.                                   |
|                                 | (4) Other   | each .. .. £1-0s-0d   | 001.10<br>001.20<br>001.30<br>001.40<br>001.80 | Bovine cattle<br>Sheep and goats<br>Swine<br>Poultry<br>Other | No.<br>No.<br>No.<br>No.<br>No.       |
| <b>2</b>                        | <b>Banana :</b>   |   |  |   |                                       |
|                                 | (1) Fresh   | the count bunch .. .. £0-1s-6d  | 051.31   |   | Count<br>Bunch                        |
|                                 | (2) Dry (except dry bananas which by reason of the manner in which they have been prepared or their condition or otherwise the Board is satisfied will not be used for human consumption) | the ten pounds .. .. £0-0s-2d   | 052.01   |   | Cwt.                                  |
| <b>3</b>                        | <b>Benniseed</b>  | 15 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations 1959. | 221.82   |   | Ton                                   |

**SCHEDULE 3—continued**

**A 400**

**1972 No. 7**

**Customs Tariff (Amendment)**

| <i><b>Tariff<br/>No.<br/>(1)</b></i> | <i><b>Tariff Description<br/>(2)</b></i> | <i><b>Rate of Duty<br/>(3)</b></i>   | <i><b>Export<br/>List No.<br/>(4)</b></i> | <i><b>Statistical Description<br/>(5)</b></i>  | <i><b>Unit of<br/>Quantity<br/>(6)</b></i> |
|--------------------------------------|--|--|---|--|--|
| <b>4</b>                             | <b>Cocoa beans</b>                       | 15 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £150 per ton with an additional one-tenth of 1 per centum for every £ or part of a £ by which the value, calculated as aforesaid exceeds £150 per ton, provided that the amount of duty chargeable shall not exceed 20 per centum of the value calculated as aforesaid.    | 072.10                                    |  | Cwt.                                       |
| <b>5</b>                             | <b>Cotton lint</b>                       | 15 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £325 per ton, with an additional one-tenth of 1 per centum for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £325 per ton, provided that the amount of duty chargeable shall not exceed 20 per centum of the value, calculated as aforesaid. | 263.10                                    | Raw cotton including lint not carded or combed | Cwt.                                       |
|                                      |  |  | 263.20                                    | Linters  | Cwt.                                       |
|                                      |  |  | 263.40                                    | Lint, carded or combed                         | Cwt.                                       |
| <b>6</b>                             | <b>Cotton seed</b>                       | 15 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959.   | 221.60                                    |  | Ton  |
| <b>7</b>                             | <b>Groundnut</b>                         | 15 per centum ad valorem when the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £65 per ton, with an additional one-tenth of 1 per centum for every £ or part of a £ by which the value, calculated as aforesaid exceeds £65 per ton provided that the amount of duty chargeable shall not exceed 20 per centum of the value, calculated as aforesaid.      | 221.10                                    |  | Ton  |

SCHEDULE 3—continued

| <i>Tariff No.</i><br>(1) | <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i><br>(3)   | <i>Export List No.</i><br>(4) | <i>Statistical Description</i><br>(5) | <i>Unit of Quantity</i><br>(6) |
|--------------------------|----------------------------------|--|-------------------------------|---------------------------------------|--------------------------------|
| 8                        | Groundnut Cake                   | 15 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959. | 081.33                        | Put up as animal feeding stuff        | Cwt. Ton                       |
| 9                        | Groundnut Meal                   |  | 221.92                        |                                       |                                |
| 10                       | Groundnut Oil                    |  | 422.90                        | Other                                 | Ton                            |
| 11                       | Hide and Skin :                  |  |                               |                                       |                                |
|                          | A. Cattle :                      |  |                               |                                       |                                |
|                          | (i) Dry—                         |  |                               |                                       |                                |
|                          | (a) Dressed or tanned            | the ton .. .. £6-5s-0d   | 611.30                        | Calf—dressed                          | Cwt.                           |
|                          | (b) Undressed                    | the ton .. .. £27-10s-0d   | 211.20                        | Calf—undressed                        | Cwt.                           |
|                          |                                  |  | 211.11                        | Other—undressed                       | Cwt.                           |
|                          | (ii) Wet—                        |  |                               |                                       |                                |
|                          | Dressed or tanned                | the ton .. .. £2-1s-8d   | 611.40                        | Other—dressed                         | Cwt.                           |
|                          | B. Goat :                        |  |                               |                                       |                                |
|                          | (i) Dressed or tanned            | the ton .. .. £6-5s-0d   | 611.92                        |                                       | Cwt.                           |
|                          | (ii) Undressed                   | the ton .. .. £75-0s-0d  | 211.40                        |                                       | Cwt.                           |
|                          | C. Sheep :                       |  |                               |                                       |                                |
|                          | (i) Dressed or tanned            | the ton .. .. £6-5s-0d   | 611.91                        |                                       | Cwt.                           |
|                          | (ii) Undressed                   | the ton .. .. £43-15s-0d   | 211.60                        | With wool on                          | Cwt.                           |
|                          |                                  |  | 211.70                        | Other                                 | Cwt.                           |
|                          | D. Reptile, dressed or undressed | the lb. .. .. £0-1s-0d   | 211.91                        | Undressed                             | Cwt.                           |
|                          |                                  | or part thereof  | 611.98                        | Dressed                               | Cwt.                           |

| <i>Tariff No.</i><br>(1) | <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i><br>(3)  | <i>Export List No.</i><br>(4) | <i>Statistical Description</i><br>(5) | <i>Unit of Quantity</i><br>(6) |
|--------------------------|----------------------------------|---|-------------------------------|---------------------------------------|--------------------------------|
|                          | E. Fur, dressed or undressed :—  |   |                               |                                       |                                |
|                          | (i) Lesser cats                  | the lb. . . . . £0-1s-6d  | 611.99                        | Dressed                               | Cwt.                           |
|                          | (ii) Other                       | or part thereof<br>the lb. . . . . £0-10s-0d  | 212.00                        | Undressed                             | Cwt.                           |
| 12                       | <b>Palm Kernel</b>               | 15 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £50 per ton, with an additional one-tenth of 1 per centum for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £50 per ton, provided that the amount of duty chargeable shall not exceed 20 per centum of the value calculated as aforesaid. | 221.30                        |                                       | Ton                            |
| 13                       | <b>Palm Kernel Cake</b>          | 15 per centum ad valorem on the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959  | 081.31                        | Put up as animal feeding stuff        | Cwt                            |
| 14                       | <b>Palm Kernel meal</b>          |   | 221.91                        | Other                                 | Ton                            |
| 15                       | <b>Palm Kernel oil</b>           |   | 422.40                        | Palm Kernel Oil                       | Ton                            |
| 16                       | <b>Palm oil :</b><br>(1) Edible  | 15 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £75 per ton, with an additional one-tenth of 1 per centum for every £ or part of a £ by which the value, calculated as aforesaid, exceeds £75 per ton provided that the amount of duty chargeable shall not exceed 20 per centum of the value, calculated as aforesaid. | 422.21                        |                                       | Ton                            |

| Tariff<br>No.<br>(1) | Tariff Description<br>(2) | Rate of Duty<br>(3)   | Export<br>List No.<br>(4) | Statistical Description<br>(5) | Unit of<br>Quantity<br>(6) |
|----------------------|---------------------------|---|---------------------------|--------------------------------|----------------------------|
| 17                   | (2) Technical             | 15 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed £65 per ton, with an additional one-tenth of 1 per centum for every £ or part of a £ by which the value, calculated as aforesaid exceeds £65 per ton, provided that the amount of duty chargeable shall not exceed 20 per centum of the value, calculated as aforesaid.                     | 422.22                    |                                | Ton                        |
|                      | Rubber :<br>(1) Crepe     | 10 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959, provided that :—<br><br>(a) No duty shall be chargeable when the value, calculated as aforesaid, is less than 18d per lb. ; and<br><br>(b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb., calculated as aforesaid, over 18d per lb. | 231.13                    |                                | Ton                        |
|                      | (2) Paste                 | 5 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959 ; provided that—<br><br>(a) no duty shall be chargeable when the value, calculated as aforesaid, is less than 18d per lb. ; and  | 231.19                    |                                | Ton                        |



## SCHEDULE 3—continued

| Tariff No.<br>(1) | Tariff Description<br>(2) | Rate of Duty<br>(3)   | Export List No.<br>(4) | Statistical Description<br>(5)                                       | Unit of Quantity<br>(6) |
|-------------------|---------------------------|---|------------------------|--|-------------------------|
|                   | (3) Raw—All Grades        | <p>(b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb., calculated as aforesaid, over 18d per lb.</p> <p>10 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959; provided that—</p> <p>(a) No duty shall be chargeable when the value calculated as aforesaid is less than 18d per lb.; and</p> <p>(b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per lb., calculated as aforesaid over 18d per lb.</p> | 231.11                 | Nigerian grades A1; A2; A3; RMA 1, 2, 3, 4 or 5, RSS 1, 2, 3, 4 or 5 | Ton                     |
|                   |                           |   | 231.14<br>231.41       | Latex Cuttings, waste and scrap                                      | Ton<br>Ton              |
|                   |                           |   | 231.12                 | Other  | Ton                     |
| 18                | Scrap metal               | 10 per centum ad valorem  | 282.00<br>284.00       | Ferrous<br>Non-ferrous   | Ton<br>Ton              |
| 19                | Shea nut                  | the ton .. .. £2-10s-0d   | 221.81                 |  | Ton                     |
| 20                | Slag, tin                 | 4 per centum ad valorem   | 276.80                 |  | Ton                     |



| Tariff No.<br>(1) | Tariff Description<br>(2)                               | Rate of Duty<br>(3)           | Export List of<br>(4) | Statistical Description<br>(5)    | Unit of Quantity<br>(6) |
|-------------------|---|-------------------------------|-----------------------|-----------------------------------|-------------------------|
|                   | <b>C. Logs (Class III):</b>                             |                               |                       |                                   |                         |
|                   | (1) <i>Antiaris Africana</i> (Antiaris)                 |                               | 242.317               |                                   | Cub. Ft.                |
|                   | (2) <i>Berlinia</i> sp. (Berlinia)                      |                               | 242.344               |                                   | Cub. Ft.                |
|                   | (3) <i>Brachystegia nigerica</i> (Okuen)                |                               | 242.325               |                                   | Cub. Ft.                |
|                   | (4) <i>Ceiba pendandra</i> (Umokhan)                    |                               | 242.318               |                                   | Cub. Ft.                |
|                   | (5) <i>Celtis mildbraedii</i> (Ohia)                    |                               | 242.315               |                                   | Cub. Ft.                |
|                   | (6) <i>Cylicodiscus gabunensis</i> (Okan)               |                               | 242.324               |                                   | Cub. Ft.                |
|                   | (7) <i>Distemonanthus benthamianus</i> (Ayan)           |                               | 242.343               |                                   | Cub. Ft.                |
|                   | (8) <i>Daniellia Ogea</i> (Daniella)                    |                               | 242.349               |                                   | Cub. Ft.                |
|                   | (9) <i>Mitragyna oilata</i> or <i>stipulosa</i> (Abura) |                               | 242.313               |                                   | Cub. Ft.                |
|                   | (10) <i>Lophira alata</i> (Ekki)                        |                               | 242.353               |                                   | Cub. Ft.                |
|                   | (11) <i>Piptadeniastrium africanum</i> (Ekki)           |                               | 242.353               |                                   | Cub. Ft.                |
|                   | (12) <i>Pterocarpus</i> sp. (Camwood)                   |                               | 242.345               |                                   | Cub. Ft.                |
|                   | (13) <i>Pterygota macrocarpa</i> (Okoko)                | the cubic foot .. .. £0-0s-2d | 242.326               |                                   | Cub. Ft.                |
|                   | (14) <i>Pycnanthus angolensis</i> (Umokhan)             |                               | 242.318               |                                   | Cub. Ft.                |
|                   | (15) <i>Ricinodendron hendelotti</i> (Erimado)          |                               | 242.358               |                                   | Cub. Ft.                |
|                   | (16) <i>Scottelia coriacea</i> (Emuefuohia)             |                               | 242.200               |                                   | Cub. Ft.                |
|                   | (17) <i>Sterculia Oblonga</i> (Ojokolo)                 |                               | 242.328               |                                   | Cub. Ft.                |
|                   | (18) <i>Sterculia rhinopetala</i> (Terculia)            |                               | 242.327               |                                   | Cub. Ft.                |
|                   | (19) <i>Terminalia ivorensis</i> (Black Afara)          |                               | 242.314               |                                   | Cub. Ft.                |
|                   | (20) <i>Terminalia Superba</i> (White Afara)            |                               | 242.314               |                                   | Cub. Ft.                |
|                   | (21) Other logs, n.e.s.:                                |                               | 242.100               | Pulpwood (including broad-leaved) | Cub. Ft.                |

## Schedule 3—continued

| <i>Tariff No.</i><br>(1) | <i>Tariff Description</i><br>(2) | <i>Rate of Duty</i><br>(3) | <i>Export List No.</i><br>(4) | <i>Statistical Description</i><br>(5)               | <i>Unit of Quantity</i><br>(6) |
|--------------------------|----------------------------------|----------------------------|-------------------------------|---|--------------------------------|
|                          |                                  |                            | 242.342                       | Alstonia  | Cub. Ft.                       |
|                          |                                  |                            | 242.346                       | Canarium  | Cub. Ft.                       |
|                          |                                  |                            | 242.348                       | Dahoma  | Cub. Ft.                       |
|                          |                                  |                            | 242.354                       | Erun  | Cub. Ft.                       |
|                          |                                  |                            | 242.357                       | Essia   | Cub. Ft.                       |
|                          |                                  |                            | 242.319                       | Idigbo  | Cub. Ft.                       |
|                          |                                  |                            | 242.321                       | Ilomba  | Cub. Ft.                       |
|                          |                                  |                            | 242.355                       | Lolagbola   | Cub. Ft.                       |
|                          |                                  |                            | 242.323                       | Odoko   | Cub. Ft.                       |
|                          |                                  |                            | 242.340                       | Pitprops (mine timber)                              | Cub. Ft.                       |
|                          |                                  |                            | 242.390                       | Poles, piling, posts and other wood in the round    | Cub. Ft.                       |
|                          | <b>D. Other :</b>                |                            |                               |   |                                |
|                          | (1) Curls                        |                            |                               |   |                                |
|                          | (2) Plywood and veneer           |                            |                               |   |                                |
|                          |                                  | the curl .. ..             | £0-5s-0d                      |   |                                |
|                          |                                  |                            | 242.331                       |   | Cub. Ft.                       |
|                          |                                  |                            | 631.21                        | Plywood   | Cub. Ft.                       |
|                          |                                  |                            | 631.22                        | Veneered panels, inlaid wood, cellular wood panels  | Cub. Ft.                       |
|                          | (3) Sawn timber                  |                            |                               |   |                                |
|                          | (4) Other                        | the cubic foot .. ..       | £0-0s-2d                      |   |                                |
|                          |                                  |                            | 243.100                       | Railway sleepers (ties)                             | Cub. Ft.                       |
|                          |                                  |                            | 243.200                       | Lumber sawn, planed, grooved, tongued, etc. conifer | Cub. Ft.                       |

| <i>Tariff<br/>No.<br/>(1)</i> | <i>Tariff Description<br/>(2)</i> | <i>Rate of Duty<br/>(3)</i> | <i>Export<br/>List No.<br/>(4)</i> | <i>Statistical Description<br/>(5)</i> | <i>Unit of<br/>Quantity<br/>(6)</i> |
|-------------------------------|-----------------------------------|-----------------------------|------------------------------------|--|-------------------------------------|
|                               |                                   |                             | 243.301                            | Agba                                   | Cub. Ft.                            |
|                               |                                   |                             | 243.302                            | African mahogany                       | Cub. Ft.                            |
|                               |                                   |                             | 243.303                            | African walnut                         | Cub. Ft.                            |
|                               |                                   |                             | 243.304                            | Gedunohor                              | Cub. Ft.                            |
|                               |                                   |                             | 243.305                            | Guarea                                 | Cub. Ft.                            |
|                               |                                   |                             | 243.306                            | Iroko                                  | Cub. Ft.                            |
|                               |                                   |                             | 243.307                            | Mansonia                               | Cub. Ft.                            |
|                               |                                   |                             | 243.308                            | Obeche                                 | Cub. Ft.                            |
|                               |                                   |                             | 243.309                            | Omu                                    | Cub. Ft.                            |
|                               |                                   |                             | 243.311                            | Opepe                                  | Cub. Ft.                            |
|                               |                                   |                             | 243.312                            | Sapele                                 | Cub. Ft.                            |
|                               |                                   |                             | 243.313                            | Abura                                  | Cub. Ft.                            |
|                               |                                   |                             | 243.314                            | Afara                                  | Cub. Ft.                            |
|                               |                                   |                             | 243.315                            | African Celtis                         | Cub. Ft.                            |
|                               |                                   |                             | 243.316                            | Afzelia                                | Cub. Ft.                            |
|                               |                                   |                             | 243.317                            | Antiaris                               | Cub. Ft.                            |
|                               |                                   |                             | 243.318                            | Ceiba                                  | Cub. Ft.                            |
|                               |                                   |                             | 243.319                            | Idigbo                                 | Cub. Ft.                            |
|                               |                                   |                             | 243.321                            | Ilomba                                 | Cub. Ft.                            |
|                               |                                   |                             | 243.322                            | Moabi                                  | Cub. Ft.                            |
|                               |                                   |                             | 243.323                            | Odoko                                  | Cub. Ft.                            |
|                               |                                   |                             | 243.324                            | Okan                                   | Cub. Ft.                            |
|                               |                                   |                             | 243.325                            | Okwen                                  | Cub. Ft.                            |
|                               |                                   |                             | 243.326                            | Pterygota                              | Cub. Ft.                            |
|                               |                                   |                             | 243.327                            | Sterculia (brown)                      | Cub. Ft.                            |
|                               |                                   |                             | 243.328                            | Sterculia (yellow)                     | Cub. Ft.                            |
|                               |                                   |                             | 243.329                            | Utile                                  | Cub. Ft.                            |
|                               |                                   |                             | 243.341                            | Afrormosia                             | Cub. Ft.                            |
|                               |                                   |                             | 243.342                            | Alstonia                               | Cub. Ft.                            |
|                               |                                   |                             | 243.343                            | Ayan                                   | Cub. Ft.                            |
|                               |                                   |                             | 243.344                            | Berlinia                               | Cub. Ft.                            |
|                               |                                   |                             | 243.345                            | Camwood                                | Cub. Ft.                            |
|                               |                                   |                             | 243.346                            | Canarium                               | Cub. Ft.                            |

## Schedule 3—continued

| <i>Tariff<br/>No.<br/>(1)</i> | <i>Tariff Description<br/>(2)</i> | <i>Rate of Duty<br/>(3)</i> | <i>Export<br/>List No.<br/>(4)</i> | <i>Statistical Description<br/>(5)</i>  | <i>Unit of<br/>Quantity<br/>(6)</i> |
|-------------------------------|-----------------------------------|-----------------------------|------------------------------------|---|-------------------------------------|
|                               |                                   |                             | 243.347                            | Cordia                                  | Cub. Ft.                            |
|                               |                                   |                             | 243.348                            | Dahoma                                  | Cub. Ft.                            |
|                               |                                   |                             | 243.349                            | Daniellia Ogea                          | Cub. Ft.                            |
|                               |                                   |                             | 243.351                            | Danta                                   | Cub. Ft.                            |
|                               |                                   |                             | 243.352                            | Ebony                                   | Cub. Ft.                            |
|                               |                                   |                             | 243.353                            | Ekki                                    | Cub. Ft.                            |
|                               |                                   |                             | 243.354                            | Erun                                    | Cub. Ft.                            |
|                               |                                   |                             | 243.355                            | Lolagbola                               | Cub. Ft.                            |
|                               |                                   |                             | 243.356                            | Makore                                  | Cub. Ft.                            |
|                               |                                   |                             | 243.357                            | Essia                                   | Cub. Ft.                            |
|                               |                                   |                             | 243.358                            | Erimado                                 | Cub. Ft.                            |
|                               |                                   |                             | 243.390                            | Wood shaped or simply<br>worked, n.e.s. | Cub. Ft.                            |

## SCHEDULE 4

## EXEMPTIONS FROM EXPORT DUTY

A 410

1972 No. 7

Customs Tariff (Amendment)

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



## Schedule 4—continued

| Tariff No.<br>(1) | Tariff Description<br>(2) | Export List No.<br>(3) | Statistical Description<br>(4)   | Unit of Quantity<br>(5) |
|-------------------|---------------------------|------------------------|--|-------------------------|
|                   |                           |                        | FEEDING-STUFF FOR ANIMALS (NOT INCLUDING UNMILLED CEREALS)   |                         |
|                   |                           | 081.39                 | Oil-seed cake and other vegetable oil residues   | Cwt.                    |
|                   |                           | 081.90                 | Food wastes and prepared animal feed   |                         |
|                   |                           |                        | FRUITS—DRIED, ETC.   |                         |
|                   |                           | 052.09                 | Dried fruits   | Cwt.                    |
|                   |                           |                        | FRUITS, FRESH AND NUTS, ETC.   |                         |
|                   |                           | 051.10                 | Oranges, tangerines, mandarines  | Cwt.                    |
|                   |                           | 051.20                 | Other citrus fruits  | Cwt.                    |
|                   |                           | 051.32                 | Plantains  | Count                   |
|                   |                           | 051.71                 | Coconuts   | Bunch                   |
|                   |                           | 051.72                 | Kolanuts   | Cwt.                    |
|                   |                           | 051.79                 | Other edible nuts (not including nuts chiefly used for extracting oil)   | Cwt.                    |
|                   |                           |                        | FUEL WOOD AND CHARCOAL   |                         |
|                   |                           | 241.10                 | Fuel wood (including sawdust)  | Ton                     |
|                   |                           | 241.20                 | Charcoal   | Ton                     |
|                   |                           |                        | HIDES, SKINS AND FUR SKINS UNDRESSED   |                         |
|                   |                           | 211.80                 | Waste (not exceeding 12 square inches in size) and used leather  | Cwt.                    |
|                   |                           |                        | LEATHER, LEATHER MANUFACTURERS, N.E.S. AND DRESSED FUR SKINS   |                         |
|                   |                           | 611.20                 | Reconstituted and artificial leather containing leather or leather fibre   | Lb.                     |
|                   |                           | 611.99                 | Dressed leather, parchment—dressed leather, patent and metallised leather and leather (including equine leather) | Cwt.                    |

## Schedule 4—continued

A 412

1972 No. 7

Customs Tariff (Amendment)

| <i>Tariff<br/>No.<br/>(1)</i> | <i>Tariff Description<br/>(2)</i> | <i>Export<br/>List No.<br/>(3)</i> | <i>Statistical Description<br/>(4)</i>                                       | <i>Unit of<br/>Quantity<br/>(5)</i> |
|-------------------------------|-----------------------------------|------------------------------------|--|-------------------------------------|
|                               |                                   |                                    | <b>OIL SEEDS, OIL NUTS AND OIL KERNELS</b>                                   |                                     |
|                               |                                   | 221.20                             | Copra  | Ton                                 |
|                               |                                   | 221.40                             | Soya beans   | Ton                                 |
|                               |                                   | 221.50                             | Linseed  | Ton                                 |
|                               |                                   | 221.70                             | Castor seed  | Ton                                 |
|                               |                                   | 221.89                             | Other oil seeds, oil nuts and oil kernels                                    | Ton                                 |
|                               |                                   | 221.99                             | Other flour and meal of oil seeds, oil nuts and oil kernels,<br>non-defatted | Ton                                 |
|                               |                                   |                                    | <b>ORES AND CONCENTRATES OF NON-FERROUS BASE METAL</b>                       |                                     |
|                               |                                   | 283.10                             | Ores and concentrates of copper (including nickel matter)                    | Ton                                 |
|                               |                                   | 283.30                             | Bauxite and concentrates of aluminium  | Ton                                 |
|                               |                                   | 283.40                             | Ores and concentrates of lead  | Ton                                 |
|                               |                                   | 283.50                             | Ores and concentrates of zinc  | Ton                                 |
|                               |                                   | 283.60                             | Ores and concentrates of tin   | Ton                                 |
|                               |                                   | 283.70                             | Ores and concentrates of manganese   | Ton                                 |
|                               |                                   | 283.92                             | Ores and concentrates of tungsten  | Ton                                 |
|                               |                                   | 283.93                             | Ores and concentrates of zirconium   | Ton                                 |
|                               |                                   | 283.94                             | Ores and concentrates of tantalum  | Ton                                 |
|                               |                                   | 283.95                             | Ores and concentrates of columbite   | Ton                                 |
|                               |                                   | 283.99                             | Other ores and concentrates of non-ferrous base metals, n.e.s.               | Ton                                 |
|                               |                                   |                                    | <b>SPICES</b>  |                                     |
|                               |                                   | 075.10                             | Pepper and pimento, whether unground, ground or otherwise<br>prepared        | Lb.                                 |
|                               |                                   | 075.21                             | Capsicum   | Lb.                                 |
|                               |                                   | 075.22                             | Ginger   | Lb.                                 |
|                               |                                   | 075.29                             | Other Spices   | Lb.                                 |
|                               |                                   |                                    | <b>VEGETABLE FIBRES, EXCEPT COTTON AND JUTE</b>                              |                                     |
|                               |                                   | 265.01                             | Piassava fibre   | Cwt.                                |
|                               |                                   | 265.09                             | Other vegetable fibre except cotton and jute                                 | Cwt.                                |

## Schedule 4—continued

| Tariff<br>No.<br>(1) | Tariff Description<br>(2)   | Export<br>List No.<br>(3)   | Statistical Description<br>(4)   | Unit of<br>Quantity<br>(5) |
|----------------------|---|---|--|----------------------------|
| 02                   | Goods listed in Schedule 3 but officially<br>exported for the use of Nigeria Armed<br>Forces or for the use of persons serving on<br>ships of the Nigerian Navy | 422.90<br><br>Classified<br>according<br>to the<br>Import<br>List<br>Classified<br>according<br>to<br>Schedule<br>3 | VEGETABLE OILS, FIXED<br>Linseed oil, coconut (copra) oil, castor oil and fixed vegetable<br>oils, n.e.s.<br>All other goods | Ton                        |

## SCHEDULE 5

## Section 3 (2)

## ORDERS REVOKED

| <i>Legal Notices</i> | <i>Title</i>  |
|----------------------|---|
| L.N. 2 of 1969       | .. Customs Tariff (Duties and Exemptions) Order 1969.         |
| L.N. 25 of 1969      | .. Customs Tariff (Duties and Exemptions) (No. 2) Order 1969. |
| L.N. 34 of 1969      | .. Customs Tariff (Duties and Exemptions) (No. 3) Order 1969. |
| L.N. 60 of 1969      | .. Customs Tariff (Duties and Exemptions) (No. 4) Order 1969. |
| L.N. 37 of 1970      | .. Customs Tariff (Duties and Exemptions) Order 1970.         |
| L.N. 38 of 1970      | .. Customs Tariff (Duties and Exemptions) (No. 2) Order 1970. |
| L.N. 39 of 1970      | .. Customs Tariff (Duties and Exemptions) (No. 3) Order 1970. |
| L.N. 65 of 1970      | .. Customs Tariff (Duties and Exemptions) (No. 4) Order 1970. |
| L.N. 74 of 1970      | .. Customs Tariff (Duties and Exemptions) (No. 5) Order 1970. |
| L.N. 14 of 1971      | .. Customs Tariff (Duties and Exemptions) Order 1971.         |
| L.N. 19 of 1971      | .. Customs Tariff (Duties and Exemptions) (No. 2) Order 1971. |
| L.N. 29 of 1971      | .. Customs Tariff (Duties and Exemptions) (No. 3) Order 1971. |
| L.N. 41 of 1971      | .. Customs Tariff (Duties and Exemptions) (No. 4) Order 1971. |
| L.N. 75 of 1971      | .. Customs Tariff (Duties and Exemptions) (No. 5) Order 1971. |

MADE at Lagos this 30th day of March 1972.

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