

**CUSTOMS TARIFF (CONSOLIDATION) DECREE 1973****ARRANGEMENT OF SECTIONS***Section***PART I***Customs duties on goods imported into or exported from Nigeria*

1. Rules and definitions.
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3. Charge of import duty.
4. Exemptions.
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13. Citation, repeals and interpretation.

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**SCHEDULES**

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**Decree No. 6**

[22nd February 1973]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

**PART I***Customs Duties on Goods imported into or exported from Nigeria*

1. The classification of goods according to the various Schedules to this Decree shall be in accordance with the Interpretative Rules and Definitions set out in Part III of this Decree.

Rules and  
definitions.

2. Goods imported into Nigeria shall be classified for customs purposes in accordance with the form of customs tariff set out in Schedule 1.

Classifica-  
tion of  
goods  
imported.

Charge of  
import duty.

3.—(1) Where in any heading or sub-heading of Schedule 1 a rate of duty is shown the import duty payable shall be the aggregate amount of the rates shown in the third and fourth columns, and on the importation into Nigeria of goods classified in that heading or sub-heading, there shall, subject to the provisions of section 4, be charged an import duty at the rate so shown.

(2) In addition to the import duty where shown to be chargeable under subsection (1) above, there shall, unless exempted under the next succeeding subsection, be payable a reconstruction surcharge at the rate of five per centum.

(3) The provisions of subsection (2) above shall not apply—

(a) to goods imported at specially reduced rate by approved manufacturers and users, or

(b) to the following tariff items in Schedule 1 that is to say—

<i>Tariff Item No.</i>	<i>Commodity</i>
04.01 and 04.02	Milk
17.01B and 17.05A	Beet and cane sugar
25.01	Salt

Exemp-  
tions.

4. Goods for the time being specified in Schedule 2 imported into Nigeria shall, subject to such conditions as are set out therein, be exempted from the duties of customs set out in Schedule 1.

Charge of  
export duty  
on specific  
goods.

5. Goods specified in Schedule 3 exported from Nigeria shall be classified according to that Schedule and, where not exempted under Schedule 4, shall be chargeable with the duties of customs at the rates set out in Schedule 3.

Exemp-  
tions from  
export duty.

6. Goods specified in Schedule 4 exported from Nigeria shall be classified according to that Schedule and shall be exempted from export duties of customs subject to any conditions that may apply to such exemptions.

Power to  
impose, vary  
or remove  
any import  
duty and to  
amend the  
Schedules.

7.—(1) The Head of the Federal Military Government or the Federal Executive Council may, by Order—

(a) impose, vary or remove any duty ;

(b) add to or vary any of the Schedules ;

(c) delete the whole or any part of any of the Schedules ;

(d) substitute a new Schedule or Schedules for any of the Schedule or Schedules.

1964 No. 1.

(2) Without prejudice to the generality of section 12 (1) (a) of the Interpretation Act 1964 (which allows different provision to be made for different circumstances) an Order made under this section may differentiate between the goods of different countries for the purpose of implementing the provisions of any agreement between the government of the Federation and any other government or any international organisation or authority.

(3) An Order made under subsection (1) of this section shall have effect from the date of its publication in the *Gazette*.



8.—(1) Where any Order made under section 7 has the effect of reducing or removing the duty on any goods any person by whom any such goods are entered shall, where the Commissioner so directs—

Effect of order reducing or removing duty.

(a) in the case of a reduced duty, pay the reduced duty thereon and in addition thereto shall—

(i) pay to the Board an amount equal to the difference between the duty payable immediately before the coming into effect of the Order and the reduced duty payable under the Order; or

(ii) give security to the Board by bond or otherwise for the amount;

(b) in the case of a removed duty—

(i) pay to the Board an amount equal to the duty payable immediately before the coming into effect of the Order; or

(ii) give security to the Board by bond or otherwise for such amount.

(2) All payments made under subsection (1) above shall, without prejudice to the provisions of section 9 (1), be brought to account as duties of customs.

(3) So much of the amount for which any bond or other security was given under subsection (1) of this section as, together with any duty paid, is equal to the duty payable after the expiration of the Order, shall be realised and brought to account as duties of customs.

9.—(1) If the amount paid as duty on any goods under any Order made under section 7 together with any additional amount paid under section 8 (1) exceeds the duty payable on such goods immediately after the expiration of such Order the balance shall on application be repaid by the Board to the person who paid such amount.

Excess duty to be repaid and treatment of bonds and other securities.

(2) Subject to the provisions of section 8 (3) any bond or other security given by any person under section 8 (1) shall, on the expiration of the Order, be cancelled.

10.—(1) Where by or under this or any other enactment any new customs import duty is imposed or any customs import duty is increased, and any goods in respect of which the duty is payable are delivered on or after the day on which the new or increased duty takes effect in pursuance of a contract made before that day, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid him in respect of the goods on account of the new duty or the increase of duty, as the case may be.

Effect on contracts of alteration in import duties.

(2) Where by or under this or any other enactment any customs import duty is reduced or removed and any goods affected by the duty are delivered on or after the day on which the reduction in the duty takes effect or the duty ceases in pursuance of a contract made before that day, the purchaser of the goods, in the absence of agreement to the contrary, may if the seller of the goods has had in respect of those goods the benefit of the reduction or removal of the duty, deduct from the contract price a sum equal to the amount of the reduction of the duty or the amount of the duty, as the case may be.

(3) Where the contract price has been or is to be adjusted in accordance with this section and any repayment is made to the seller under section 9, the seller shall allow the benefit of such payment to the buyer.

Special provisions relating to duty chargeable according to weight or quantity.

11.—(1) If any goods chargeable with duty according to the weight or quantity thereof are imported in any container intended for sale, or of a kind usually sold, with the goods when they are sold retail, and if such container is marked or labelled as containing, or is commonly sold as containing or is commonly reputed to contain, a specific weight or quantity of such goods, then such container shall be deemed to contain not less than such specific weight or quantity.

(2) If any goods chargeable with duty according to weight thereof are imported in any container intended for sale, or of a kind usually sold with the goods when the same are sold retail, and if such container is not marked or labelled as containing, or is not in the opinion of the Board commonly sold as containing or reputed to contain, a specific weight of such goods, and if the importer is not able to satisfy the Board as to the correct net weight, the duty thereon shall be calculated according to the gross weight of such container and its contents.

Classifications in the Schedules forming part of the Decree.

12. In Schedules 1, 3 and 4 only, the following columns shall form part of this Decree—

- (a) tariff number ;
- (b) tariff description ;
- (c) rate of duty :

Provided that the following statistical particulars may also be published in Schedules 1, 3 and 4 for the purpose of correlating the import and export list code numbers with the nomenclature headings—

- (a) statistical number ;
- (b) statistical description ;
- (c) unit of quantity ;

but shall not form part of this Decree.

## PART II

### *Citation, repeals and interpretation*

Citation, repeals and interpretation.

13.—(1) This Decree may be cited as the Customs Tariff (Consolidation) Decree 1973 and shall be read and construed together with the Customs and Excise Management Act 1958.

(2) The Customs Tariff Act 1965 and the Customs Tariff (Amendment) Decree 1972 are hereby repealed and the Customs Tariff (Duties and Exemptions) Order 1972 is hereby revoked.

(3) In this Decree—

“Commissioner” means the Federal Commissioner for Finance.

No. 55 of 1958.  
No. 3 of 1965.  
No. 7 of 1972.  
L.N. 16 of 1972.

## PART III

*Interpretative Rules and Definitions*

14. Interpretation of the Schedules shall be governed by the following principles :—

Rules for  
interpreta-  
tion of  
Schedules.

(1) The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification (as between headings) shall be determined according to the terms of the headings and any relative section or chapter notes and, provided such headings or notes do not otherwise require, according to Rules (2) to (9) below.

(2) (a) Any reference in a heading to an article shall be taken to include a reference to that article incomplete or unfinished, provided that, as imported, the incomplete or unfinished article has the essential character of the complete or finished article. It shall also be taken to include a reference to that article complete or finished (or falling to be classified as complete or finished by virtue of this Rule), imported, unassembled or disassembled.

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

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

(a) the heading which provides the most specific description shall be preferred to headings providing a more general description (sub-headings being disregarded).

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

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

(4) Goods not falling within any heading of Schedule 1 shall be classified under the heading appropriate to the goods to which they are most akin.

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

(6) Where any imported goods are chargeable with a duty of customs in accordance with Rule (3) (c) and it appears to the Board inequitable that the goods should be so charged, then—

(a) the goods shall be treated as comprising only those articles which form a part or ingredient of the goods and which would be chargeable with such a duty if imported separately (excluding any of them of which, in the opinion of the Board, the quantity is negligible); and

(b) the amount of the duty in respect of the goods shall be the amount of aggregate amount which would have been chargeable on the article or articles taken into account in accordance with paragraph (a) above if it or they had been imported separately.

(7) Where any goods chargeable with duty or exempt from duty, as the case may be, are comprised of two or more separate parts, the Board may, in its absolute discretion and subject to any provision in the Customs laws to the contrary, direct that any part or parts, though imported by itself or themselves, shall be chargeable with the same rate of duty, or be free from duty, as the case may be, as the complete article.

(8) *Alternative rates of duty*—Where alternative rates are shown, the rate chargeable is that which results in the higher duty charge.

(9) *Goods chargeable by weight*.—Duties chargeable per unit of weight are to be calculated on the net weight of the whole of the goods, except where otherwise indicated. The net weight shall be arrived at either by actual weighing net or by deduction from the gross weight of either the actual tare or an agreed average tare.

#### Definitions.

#### 15. In the Schedules—

“count bunch” (of bananas) means a stalk bearing nine or more hands of bananas, each hand being a cluster of bananas growing from the stalk and originally covered by a separate bract:

For the purpose of the computation of the duty a stalk bearing—

9 hands or over shall be taken to be equal to 1 count bunch.

8 hands or over but less than 9 hands shall be taken to be equal to  $\frac{3}{4}$  of a count bunch.

7 hands or over but less than 8 hands shall be taken to be equal to  $\frac{1}{2}$  of a count bunch.

Under 7 hands shall be taken to be equal to  $\frac{1}{4}$  of count bunch.

“domestic use or purpose” means household, hotel or restaurant or similar use or purpose;

“industrial” means articles shown to the satisfaction of the Board to be specialised for use solely or principally as industrial apparatus, plant or machinery;

“I.C.E.” means internal combustion engine;

“n.e.s.” means not elsewhere specified or included;

“rate of duty” includes free of duty;

“%”—(the symbol) means percentage of value.

**SCHEDULES****SCHEDULE 1****IMPORT DUTIES****LIST OF SECTIONS AND CHAPTER TITLES IN SCHEDULE 1 TO THE DECREE***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 ; edible products of animal origin, not elsewhere specified or included
5. Products of animal origin, not elsewhere specified or included

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

6. Live trees and other plants ; bulbs, roots and the like ; cut flowers and ornamental foliage
7. Edible vegetables and certain roots and tubers
8. Edible fruit and nuts ; peel of melons or citrus fruit
9. Coffee, tea, 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, rasins 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

*Chapters*

## SECTION IV

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

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

## SECTION V

**Mineral Products**

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

## SECTION VI

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

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



## Chapters

## 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

## 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 paper-board
49. Printed books, newspapers, pictures and other products of the printing industry ; manuscripts, typescripts and plans

*Chapters*

## SECTION XI

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

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

## SECTION XII

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

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

## SECTION XIII

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

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

## Chapters

## 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

## 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

*Chapters*

## 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**

<i><b>Tariff No.</b></i>	<i><b>Tariff Description</b></i>	<i><b>Rate of Duty</b></i>		<i><b>Statistical Key</b></i>		
		<i><b>Fiscal Entry</b></i>	<i><b>Full</b></i>	<i><b>Code No.</b></i>	<i><b>Description</b></i>	<i><b>Unit of Quantity</b></i>
(1)	(2)	(3)	(4)	(5)	(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	Metre
				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 1

## IMPORT DUTIES

## SECTION I

## LIVE ANIMALS ; ANIMAL PRODUCTS

## CHAPTER 1

## LIVE ANIMALS

## NOTES

1. This Chapter covers all live animals except :

- (a) Fish, crustaceans and molluscs, of heading Nos. 03.01 and 03.03 ;
- (b) Microbial cultures and other products of heading No. 30.03 ; and
- (c) Animals of heading No 97.08.

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

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



CHAPTER 2  
MEAT AND EDIBLE MEAT OFFALS  
NOTE

This Chapter does NOT 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. (1)	Tariff Description (2)	Rate of Duty		Code No. (5)	Statistical Key	
		Fiscal Entry (3)	Full (4)		Description (6)	Unit of Quantity (7)
02.01	Meat and edible offals of the animals falling within headings Nos. 01.01, 01.02, 01.03 or 01.04, fresh, chilled or frozen	50%	Free	011.00		Kg.
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		Kg.
02.03	Poultry liver, fresh, chilled, frozen, salted or in brine	50%	Free	011.00		Kg.
02.04	Other meat and edible meat offals, fresh, chilled or frozen	50%	Free	011.00		Kg.
02.05	Pig fat free of lean meat and poultry fat (not rendered or solvent-extracted), fresh, chilled, frozen, salted, in brine, dried or smoked : A. Edible B. Other	the kg. 33k 33½%	Free Free	411.00		Kg.
02.06	Meat and edible meat offals (except poultry Liver) salted, in brine, dried or smoked	50%	Free	012.10 012.90	Bacon and ham Other	Kg. Kg.

## 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. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
03.01	<b>Fish, fresh (live or dead), chilled or frozen :</b> A. Caught and landed by canoes B. Caught and landed by Nigerian-owned vessels registered in Nigeria and flying the Nigerian flag C. Caught and landed by foreign vessels chartered by Nigerians D. Other	Free 15%* 15%* 25%*	Free Free Free Free	031.10		Kg.
03.02	<b>Fish, dried, salted or in brine ; smoked fish, whether or not cooked before or during the smoking process :</b> A. Stockfish B. Other	the kg. 5k 50%	Free Free	031.21 031.29 031.30		Kg. Kg. Kg.
03.03	<b>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 :</b> A. Fresh, chilled or frozen : (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 ; EDIBLE PRODUCTS OF ANIMAL ORIGIN,  
NOT ELSEWHERE SPECIFIED OR INCLUDED

## NOTES

1. The expression 'milk' means full cream milk or skimmed milk, buttermilk, whey, kephir, yoghourt and similar fermented milk.

2. Milk and cream put up in hermetically sealed cans are regarded as preserved within the meaning of heading No. 04.02. However, milk and cream are not regarded as so preserved merely by reason of being pasteurised, sterilised or peptonised, if they are not put up in hermetically sealed cans.

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

Tariff 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 kg. 44k	Free	023.00		Kg.
04.04	Cheese and curd	the kg. 33k	Free	024.00		Kg.
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		Kg.
04.07	Edible product of animal origin not elsewhere specified or included	50%	Free	291.00		Kg.

## 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
05.01	Human hair, unworked whether or not washed or scoured ; waste of human hair	33½%	Free	291.00		Kg.
05.02	Pigs', hogs', and boars' bristles or hair ; badger hair and other brush making hair ; waste of such bristles and hair	33½%	Free	262.00		Kg.
05.03	Horsehair and horsehair waste, whether or not put up on a layer or between two layers of other material	33½%	Free	262.00		Kg.
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof :			291.00		Tonne
	A. Edible	75%	Free			
	B. Other	33½%	Free			
05.05	Fish waste	33½%	Free	291.00		Tonne
05.06	Sinews and tendons ; parings and similar waste, of raw hides or skins	33½%	Free	291.00		Tonne
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	33½%	Free	291.00		Tonne

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
05.08	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		Tonne
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		Tonne
05.10	Ivory, unworked or simply prepared but not cut to shape; powder and waste of ivory	33½%	Free	291.00		Tonne
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		Tonne
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		Kg.
05.13	Natural sponges	33½%	Free	291.00		Tonne



Section I  
05.14

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (7)
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		Tonne
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		Tonne

SECTION II  
VEGETABLE PRODUCTS

## CHAPTER 6

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

## NOTES

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
06.01	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	66 $\frac{2}{3}$ %	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	66 $\frac{2}{3}$ %	Free	292.00		

## CHAPTER 7

## EDIBLE VEGETABLES AND CERTAIN ROOTS AND TUBERS

## NOTE

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

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

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

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
07.01	Vegetables, fresh or chilled : A. Potatoes B. Other	71% 50%	4% Free	054.10 054.40 054.50	Tomatoes Other	Kg. Kg. Kg.
07.02	Vegetables (whether or not cooked), preserved by freezing : A. Potatoes B. Other	71% 50%	4% Free	054.63 054.69		Kg. Kg.
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		Kg.
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	50%	Free	055.59		Kg.
07.05	Dried leguminous vegetables, shelled, whether or not skinned or split (for example, peas, beans and lentils)	50%	Free	054.20		Kg.
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		Kg.

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
08.05	Nuts other than those falling within heading No. 08.01, fresh or dried, shelled or not :			051.70		Kg.
	A. Kola nuts	66½%	Free			
	B. Other	75%	Free			
08.06	Apples, pears and quinces, fresh	50%	Free	051.90		Kg.
08.07	Stone fruit, fresh	50%	Free	051.90		Kg.
08.08	Berries, fresh	50%	Free	051.90		Kg.
08.09	Other fruit, fresh	50%	Free	051.90		Kg.
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	75%	Free	053.60		Kg.
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 headings Nos. 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. 0904 to 0910 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. 0910.

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

2. This Chapter does NOT cover:

(a) Sweet peppers, unground (Chapter 7);

(b) Cubeb pepper (piper cubeba) and other products of heading No. 12.07.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion	75%	Free	071.10		Kg.
09.02	Tea	66 $\frac{2}{3}$ %	Free	074.11	Black tea Green tea	Kg.
09.03	Mate	66 $\frac{2}{3}$ %	Free	074.12 074.20		Kg.
09.04	Pepper of the genus "Piper"; pimento of the genus "Capsicum" or the genus "Pimenta"	40%	Free	075.00		Kg.
09.05	Vanilla	40%	Free	075.00		Kg.
09.06	Cinnamon and cinnamon-tree flowers	40%	Free	075.00		Kg.



Tariff 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		Kg.
09.08	Nutmeg, mace and cardamoms	40%	Free	075.00		Kg.
09.09	Seeds of anise, badian, fennel, coriander, cumin, caraway and juniper	40%	Free	075.00		Kg.
09.10	Thyme, saffron and bay leaves ; other spices	40%	Free	075.00		Kg.

## 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		Kg.
10.02	Rye	40%	Free	045.00		Kg.
10.03	Barley	40%	Free	043.00		Kg.
10.04	Oats	40%	Free	045.00		Kg.
10.05	Maize	40%	Free	044.00		Kg.
10.06	Rice	66 2/3%	Free	042.00		Kg.
10.07	Buckwheat, millet, canary seed and grain sorghum ; other cereals :			045.00		Kg.
	A. Put up as pet food	50%	Free			
	B. Other	40%	Free			

## CHAPTER 11

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

## NOTES

1. This Chapter does NOT cover :

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

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

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

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

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

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

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
11.01	Cereal flours :					
	A. of wheat or of meslin :			046.00		Kg.
	(1) Imported by the Federal Govern- ment	the tonne N15.00 or 15%	Free			
	(2) Other	the tonne N22.00 or 33½%	Free			
	B. Other	40%	Free	047.00		Kg.
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 :					
	A. Groats and meal :			046.00		Kg.
	(1) Of wheat or of meslin :					
	(a) Imported by the Federal Government	the tonne N15.00 or 15%	Free			
	(b) Other	the tonne N22.00 or 33½%	Free			
	(2) Other	40%	Free	047.00		Kg.
	B. Other	40%	Free	048.90		Kg.

Tariff 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		Kg.
11.04	Flours of the fruits falling within any heading in Chapter 8	75%	Free	055.59		Kg.
11.05	Flour, meal and flakes of potato	75%	Free	055.59		Kg.
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		Kg.
11.07	Malt, roasted or not	33½%	Free	048.20		Kg.
11.08	Starches ; inulin	33½%	Free	599.50		
11.09	Wheat gluten whether or not dried	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 groundnuts, soya beans, mustard seeds, oil poppy seeds, poppy seeds and copra. It is to be taken not to apply to coconuts or other products of heading No. 08.01 or to olives (Chapter 7 or Chapter 20).

2. For the purposes of heading No. 12.03, beet seeds, grass and other herbage seeds, seeds of ornamental flowers, vegetable seeds, seeds of forest trees, seeds of fruit trees, seeds of vetches and of lupines are to be regarded as seeds of a kind used for sowing.

Heading No. 12.03 is, however, to be taken not to apply to the following even if for sowing :

- (a) Leguminous vegetables (Chapter 7) ;
- (b) Spices and other products of Chapter 9 ;
- (c) Cereals (Chapter 10) ; or
- (d) Products falling within heading No. 12.01 or 12.07.

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

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

Tariff 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		Tonne
12.02	Flours or meals of oil seeds or oleaginous fruit, non-defatted, (excluding mustard flour)	40%	Free	221.00		Tonne
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		Kg.
12.05	Chicory roots, fresh or dried, whole or cut, unroasted	40%	Free	054.88		Kg.
12.06	Hop cones and lupulin	33½%	Free	054.84		Kg.
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. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (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		Kg.
12.09	Cereal straw and husks, unprepared, or chopped but not otherwise prepared	40%	Free	081.00		Kg.
12.10	Mangolds, swedes fodder roots; hay, lucerne, clover, sainfoin, forage kale, lupines, vetches and similar forage products	40%	Free	081.00		Kg.

## 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 sucrose 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, glycyrrhizin and other products of headings Nos. 29.13 and 29.41;
- (f) Medicaments falling within heading No. 30.03 or blood-grouping reagents (heading No. 30.05);
- (g) Tanning or dyeing extracts (heading No. 32.01 or 32.04);
- (h) Essential oils, concretes, absolutes and 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	10%	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 the following products which are to be classified in Section XI : vegetable materials or fibres of vegetable materials of a kind used primarily in the manufacture of textiles, however prepared, or other vegetable materials which have undergone treatment so as to render them suitable for use only as textile materials.

2. Heading No. 14.01 is to be taken to apply, *inter alia*, to split osier, reeds, bamboos and the like, to 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).



Section II  
14.01

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)
14.01	Vegetable materials of a kind used primarily for plaiting (for example, cereal straw, cleaned, bleached or dyed, osier, reeds, rushes, rattens, bamboo, rafia and lime bark)	33½%	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)	33½%	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	33½%	Free	292.00		
14.04	Hard seeds, pips, hulls and nuts, of a kind used for carving (for example, corozo and dom)	33½%	Free	292.00		
14.05	Vegetable products not elsewhere specified or included	33½%	Free	292.00		

## SECTION III

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

## CHAPTER 15

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

## NOTES

1. This Chapter does NOT cover :
- (a) Pig fat or poultry fat of heading No. 02.05 ;
  - (b) Cocoa butter (fat or oil) (heading No. 18.04) ;
  - (c) Greaves (heading No. 23.01) and residues of heading No. 23.04 ;
  - (d) Fatty acids in an isolated state, prepared waxes, medicaments, paints varnishes, soap, perfumery, cosmetics or toilet preparations, sulphonated oils or other goods falling within any heading in Section VI ; or
  - (e) Factice derived from oils (heading No. 40.02).
2. Soapstocks, oil foots and dregs, steaming, 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, other pig fat and poultry fat rendered or solvent-extracted : A. Edible B. Other	the kg. 33k 33½%	Free Free	091.30	Lard and other rendered pig fat, rendered poultry fat	Kg.
15.02	Fats of bovine cattle, sheep or goats, unrendered ; rendered or solvent-extracted fats (including "premier jus") obtained from those unrendered fats : A. Edible B. Other	the kg. 33k 33½%	Free Free	411.00	Lard and other rendered pig fat, rendered poultry fat	Kg.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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 : A. Oils: (1) Edible (2) Other B. Other : (1) Edible (2) Other	66½% the litre 3k or 33½% the kg. 33k 33½%	Free Free Free Free	411.00	Lard and other rendered pig fat, rendered poultry fat	Kg.
15.04	Fats and oils, of fish and marine mammals whether or not refined : A. Oils : (1) Edible (2) Other B. Other : (1) Edible (2) Other	66½% the litre 3k or 33½% the kg. 33k 33½%	Free Free Free Free	411.00	Lard and other rendered pig fat, rendered poultry fat	Kg.
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	33½%	Free	411.00	Lard and other rendered pig fat, rendered poultry fat	Kg.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
15.06	Other animal oils and fats (including neat's foot oil and fats from bones or waste) : A. Oils : (1) Edible (2) Other B. Other : (1) Edible (2) Other	66½% the litre 3k or 33½% the kg. 33k 33½%	Free Free Free Free	411.00	Lard and other rendered pig fat, rendered poultry fat	Kg.
15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified : A. Edible B. Other	66½% the litre 3k or 33½%	Free Free	421.40 421.90 422.00	Groundnut (pea-nut) oil Soya bean, cotton seed, olive, sun-flower seed, rape, colza and mustard oils. 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 : A. Edible B. Other	66½% the litre 3k or 33½%	Free Free	431.00	Margarine, imitation lard and other prepared edible fats.	Kg.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
15.09	Degras	33½%	Free	411.00	Other	Kg.
15.10	Fatty acids ; acid oils from refining ; fatty alcohols :					
	A. Oils	the litre 3k or 33½%	Free	431.00		
	B. Other	33½%	Free	512.25 431.00	Fatty alcohols Other	
15.11	Glycerol and glycerol lyes	33½%	Free	512.26		
15.12	Animal or vegetable oils and fats, wholly or partly hydrogenated or solidified or hardened by any other process, whether or not refined, but not further prepared :			431.00		
	A. Oils :					
	(1) Edible	66½%	Free			
	(2) Other	the litre 3k or 33½%	Free			
	B. Other					
	(1) Edible	the kg. 33k	Free			
	(2) Other	33½%	Free			
15.13	Margarine, imitation lard and other prepared edible fats	the kg. 33k	Free	091.40		
15.14	Spermaceti, crude, pressed or refined, whether or not coloured	33½%	Free	431.00		Kg.

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

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

## NOTE

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

Tariff 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		Kg.
	A. Baby foods accepted as such by the Board	40%	Free	013.09		Kg.
	B. Other	50%	Free			Kg.
16.02	Other prepared or preserved meat or meat offal :			013.01 013.09	Corned beef Other	Kg. Kg.
	A. Baby foods accepted as such by the Board	40%	Free	013.01		Kg.
	B. Other	50%	Free			Kg.
16.03	Meat extracts and meat juices ; fish extracts :			013.09		Kg.
	A. Baby foods accepted as such by the Board	40%	Free	013.09		Kg.
	B. Other	50%	Free			Kg.
16.04	Prepared or preserved fish, including caviar and caviar substitutes	75%	Free	032.03 032.09	Sardines Other	Kg. Kg.
16.05	Crustaceans and moluscs, prepared or preserved	75%	Free	032.09		Kg.



## 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) and other products of heading No. 29.43 ; or

(c) Medicaments and other products of Chapter 30.

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity (7)
(1)	(2)	(3)	(4)	(5)	(6)	
17.01	Beet sugar and cane sugar, solid :			061.20 061.80	Refined Raw	Kg. Kg.
	A. Raw, imported by a manufacturer with local sugar cane plantation approved by the Commissioner	the kg. 5k	Free			
	B. Other	the kg. 7k	Free			
17.02	Other sugars ; sugar syrups ; artificial honey (whether or not mixed with natural honey) ; caramel :			061.90		Kg.
	A. Artificial honey (whether or not mixed with natural honey)	66 $\frac{2}{3}$ %	Free			
	B. Other	40%	Free			
17.03	Molasses, whether or not decolourised	40%	Free	061.90		Kg.
17.04	Sugar confectionery, not containing cocoa	the kg. 33k or 75%	Free	062.00		Kg.

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

CHAPTER 18  
COCOA AND COCOA PREPARATIONS  
NOTES

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

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
18.01	Cocoa beans, whole or broken, raw or roasted	the kg. 7k	Free	072.00		Kg.
18.02	Cocoa shells, husks, skins and waste	the kg. 7k	Free	081.00		Kg.
18.03	Cocoa paste (in bulk or in block), whether or not defatted	the kg. 7k	Free	072.00		Kg.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
18.04	Cocoa butter (fat or oil)	the kg. 7k	Free	072.00		Kg.
18.05	Cocoa powder unsweetened	the kg. 7k	Free	072.00		Kg.
18.06	Chocolate and other food preparations containing cocoa :			073.00		Kg.
	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 kg. 11k or 33½%	Free			
	B. Other chocolate confectionery	the kg. 27k or 66½%	Free			
	C. Chocolate powder and sweetened cocoa powder	the kg. 7k	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) Medicaments and other products of Chapter 30.

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

Tariff 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	Kg.
19.02	Preparations of flour, meal starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50 per cent by weight of cocoa	40%	Free	048.82	Other	Kg.
19.03	Macaroni, spaghetti and similar products	35%	5%	048.30		Kg.
19.04	Tapioca and sago ; tapioca and sago substitutes obtained from potato or other starches	40%	Free	055.59		Kg.
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		Kg.

**Section IV**  
**19.06**

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)
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	40%	Free	048.83		Kg.
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit :			048.41		Kg.
	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		Kg.
	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 fruit, prepared or preserved by the processes specified in Chapters 7 and 8 ; or

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

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

3. Edible plants, parts of plants and roots of plants conserved in syrup (for example, ginger and angelica) are to be classified with the preserved fruit falling under heading No. 20.06 ; roasted 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	Kg.
	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. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
20.02	Vegetable prepared or preserved otherwise than by vinegar or acetic acid :					
	A. Tomato puree and paste	the kg. (net weight) 71k or 100%	Free	055.53	Tomato puree and paste	Kg.
	B. Other :					
	(1) Baby foods accepted as such by the Board	40%	Free	053.09		
	(2) Other	50%	Free			
20.03	Fruit preserved by freezing, containing added sugar :			053.60		Kg.
	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 kg. 27k or 66½%	Free	053.20		Kg.
20.05	Jams, fruit jellies, marmalades, fruit puree and fruit pastes, being cooked preparations, whether or not containing added sugar :			53.32		Kg.
	A. Baby foods accepted as such by the Board	40%	Free			
	B. Other	66½%	Free			



Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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		Kg.
	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		Litre
	A. Fruit cordials and squashes	75%	Free			
	B. Fruit juices ; grape must ; fruit syrups	66½%	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) Spices and other products of headings Nos. 09.04 to 09.10 ; or
- (d) Yeast put up as a medicament and other products of heading No. 30.03.

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

3. For the purposes of heading No. 21.05, the expression "homogenised composite food preparations" means preparations of a kind used as infant food or for dietetic purposes, consisting of a finely homogenised mixture of two or more basic ingredients such as meat (including meat offal), fish, vegetables and fruit. For the application of this definition, no account is to be taken of small quantities of any ingredients which may be added to the mixture for seasoning, preservation or other purposes. Such preparations may contain a small quantity of visible pieces of ingredients other than meat, meat offal or fish.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
21.01	Roasted chicory and other roasted coffee substitutes; extracts, essences and concentrates thereof	66½%	Free	099.00	Coffee extracts, coffee essences and similar preparations containing coffee  Other	Kg.
21.02	Extracts, essences or concentrates, of coffee, tea or mates; preparations with a basis of those extracts, essences or concentrates	66½%	Free	071.30		Kg.
21.03	Mustard flour and prepared mustard	40%	Free	099.00 099.00		Kg.
21.04	Sauces; mixed condiments and mixed seasonings	40%	Free	099.00		Kg.
21.05	Soups and broths, in liquid, solid or powder form: homogenised composite food preparations	40%	Free	099.00		Kg.
21.06	Natural yeast (active or inactive); prepared baking powders	40%	Free	099.00		Kg.
21.07	Food preparations not elsewhere specified or included: A. Saccharin and similar sugar substitutes put up in a form ready for consumption	4k per gram of saccharin or sugar substitutes or 50% on the whole product	Free	099.00		Kg.
	B. Squashes and fruit cordials	75%	Free			
	C. Milk foods accepted as such by the Board	20%	Free			
	D. Beverages	75%	Free			
	E. 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 and conductivity water and water of similar purity (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.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
22.01	Waters, including spar waters and aerated waters ; ice and snow :			111.00		Litre
	A. Aerated waters including table waters ; fresh water	100%	Free			
	B. Other	66⅔%	Free			
22.02	Lemonade, flavoured spar waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No. 20.07 :			111.00		Litre
	A. Mineral waters ; squashes	75%	Free			
	B. Other	66⅔%	Free			

Section IV  
22.03

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
22.03	<b>Beer made from malt :</b>					Litre
	<b>A. Stout :</b>			112.31	Stout	
	(1) Of an original gravity of not more than 1,040°	the litre 35k	Free			
	(2) Of an original gravity of more than 1,040°	the litre 35k plus 1k per litre for each additional degree of original gravity above 1,040°	Free			
	<b>B. Other :</b>			112.39	Other beer (including ale and porter)	Litre
	(1) Of an original gravity of not more than 1,040°	the litre 35k	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
	(2) Of an original gravity of more than 1,040°	the litre 35k plus 1k per litre for each additional degree of original gravity above 1,040°	Free			
22.04	Grape must, in fermentation or with fermentation arrested otherwise than by the addition of alcohol	the litre ₦1.05	Free	112.14		Litre
22.05	Wine of fresh grapes ; grape must with fermentation arrested by the addition of alcohol :			112.19		Litre
	A. Sparkling wine	the litre ₦3.18	Free			
	B. Other	the litre ₦1.05	Free			
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	the litre ₦1.05	Free	112.21		Litre

Tariff No.	Tariff Description	Rate of Duty			Statistical Key	
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
22.07	Other fermented beverages (for example, cider, perry and mead) :					
	A. Cider and perry	the litre 33k	Free	112.21		Litre
	B. Other	the litre ¥1.05	Free	112.29		Litre
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of eighty degrees or higher ; denatured spirit (including ethyl alcohol and neutral spirits) of any strength :			512.24		Litre
	A. Methylated or denatured, accepted as such by the Board	33½%	Free			
	B. *Other	the litre ¥4.62 or 100%	Free			
22.09	*Spirits (other than those of heading No. 22.08) ; liqueurs and other spirituous beverages ; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages :					
	A. Brandy, bitters and liquers	the litre ¥4.62	Free	112.41 112.46	Brandy Bitters and Liqueurs	Litre

Section IV  
22.10

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)
2.10	B. *Other :					Litre
	(1) Gin, rum, schnapps and whisky	the litre ₦4.62	Free	112.43 112.44 112.45	Rum Whisky Schnapps and gin	
	(2) Other	the litre ₦4.62 or 100%	Free	112.49		
	Vinegar and substitutes for vinegar	40%	Free	099.00		

\* Spirits imported in casks or drums are subject to the payment of an additional 5k per liquid litre for every one per cent of pure alcohol by volume.



## 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		Kg.
	A. Put up as pet food	50%	Free			
	B. Fishmeal unfit for human consumption	10%	Free			
	C. Other	33 $\frac{1}{3}$ %	Free			
23.02	Bran, sharps and other residues derived from the sifting, milling, or working of cereals or of leguminous vegetables :			081.00		Kg.
	A. Put up as pet food	50%	Free			
	B. Other	33 $\frac{1}{3}$ %	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		Kg.
	A. Put up as pet food	50%	Free			
	B. Other	33 $\frac{1}{3}$ %	Free			

Section IV  
23.04

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)
23.04	Oil-cake and other residues (except dregs) resulting from the extraction of vegetable oils :			081.00		Kg.
	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		Kg.
23.06	Products of vegetable origin of a kind used for animal food, not elsewhere specified or included :			081.00		Kg.
	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		Kg.
	A. Put up as pet food	50%	Free			
	B. Other	33 $\frac{1}{3}$ %	Free			

CHAPTER 24  
TOBACCO

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
24.01	Unmanufactured tobacco ; tobacco refuse :			121.00		Kg.
	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 kg. N3.35	Free			
	B. Other	the kg. N4.41	Free			
24.02	Manufactured tobacco ; tobacco extracts and essences :					
	A. Cigars and cheroots	the kg. N13.23	Free	122.10		Kg. and Hundred
	B. Cigarettes	the kg. N13.23 or N14.70 the thousand cigarettes	Free	122.20		Kg. and Hundred
	C. Other (including snuff)	the kg. N9.92	Free	122.30		Kg.

SECTION V  
MINERAL PRODUCTS  
CHAPTER 25

Section V  
25.01

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) Medicaments and other products of Chapter 30 ;
- (d) Perfumery, cosmetics or toilet preparations of heading No. 33.06 ;
- (e) Road and paving setts, curbs and flagstones (heading No. 68.01), mosaic cubes (heading No. 68.02) and roofing facing and damp course slates (heading No. 68.03) ;
- (f) Precious or semi-precious stones (heading No. 71.02) ;
- (g) Cultured sodium chloride crystals (other than optical elements) weighing not less than 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 tonne ₹11.77 or 33½%	Free	276.30		Tonne
25.02	Unroasted iron pyrites	33½%	Free	274.00		Kg.
25.03	Sulphur of all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur	33½%	Free	274.00		Kg.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
25.04	Natural graphite	33½%	Free	276.80		Tonne
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		Kg.
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		Tonne
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		Tonne
	A. Bentonite; fireclay	10%	Free			
	B. Other	33½%	Free			
25.08	Chalk	33½%	Free	276.80		Tonne
25.09	Earth colours, whether or not calcined or mixed together; natural micaeous iron oxides :					
	A. Pigments	10%	Free			
	B. Other	33½%	Free			

Section V  
25.10

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)
25.10	Natural calcium phosphates, natural aluminium calcium phosphates, apatite and phosphatic chalk	Free	Free	271.00		Tonne
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide	10%	Free	276.80		Tonne
25.12	Siliceous fossil meals and similar siliceous earths (for example, kieselguhr, tripolite or diatomite), whether or not calcined, of an apparent specific gravity of 1 or less	33½%	Free	275.20		Tonne
25.13	Pumice stone, emery, natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	33½%	Free	275.20		Tonne
25.14	Slate, including slate not further worked than roughly split, roughly squared or squared by sawing	33½%	Free	273.00		Tonne
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		Tonne

Tariff 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	33½%	Free	273.00		Tonne
25.17	Pebbles and crushed or broken stone (whether or not heat-treated), gravel, macadam and tarred macadam, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast; flint and shingle, whether or not heat-treated; granules and chippings (whether or not heat-treated) and powder of stones falling within heading No. 25.15 or 25.16	33½%	Free	273.00		Tonne
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)	33½%	Free	276.80		Tonne
25.19	Natural magnesium carbonate (magnesianite), whether or not calcined, other than magnesium oxide	33½%	Free	276.80		Tonne
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:			276.80		Tonne



Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
	A. Gypsum imported by a manufacturer approved in that behalf by the Commissioner	10%	Free			
	B. Other	33½%	Free	273.00		Kg.
25.21	Limestone flux and calcareous stone, commonly used for the manufacture of lime or cement	33½%	Free	273.00		Kg.
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide	the tonne gross ₦5.88	Free	661.10		Tonne
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 tonne ₦1.96	Free	661.88		Tonne
	B. Other	the tonne ₦2.94 or 25%	Free	661.20		Tonne
25.24	Asbestos	10%	Free	276.40		Tonne
25.25	Meerscham (whether or not in polished pieces) and amber ; agglomerated meerscham and agglomerated amber, in plates, rods, sticks or similar forms, not worked after moulding ; jet	33½%	Free	276.80		Tonne

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
25.26	Mica including splittings ; mica waste	33½%	Free	276.80		Tonne
25.27	Natural steatite, including natural steatite not further worked than roughly split, roughly squared or squared by sawing ; talc	33½%	Free	276.80		Tonne
25.28	Natural cryolite and natural chlolite	33½%	Free	276.80		Tonne
25.29	Natural arsenic sulphides	33½%	Free	276.90		Tonne
25.30	Crude natural borates and concentrates thereof (calcined or not), but not including borates separated from natural brine ; crude natural boric acid containing not more than eighty-five per cent of H <sub>2</sub> BO <sub>3</sub> , calculated on the dry weight	33½%	Free	276.90		Tonne
25.31	Felspar, leucite, nepheline and nepheline syenite ; fluorspar :			276.80		Tonne
	A. Fluorspar	10%	Free			
	B. Other	33½%	Free			
25.32	Strontianite (whether or not calcined), other than strontium oxide ; mineral substances not elsewhere specified or included ; broken pottery	33½%	Free	276.80		Tonne

## CHAPTER 26

## METALLIC ORES, SLAG AND ASH

## NOTES

1. This Chapter does NOT cover :

- (a) Slag and similar industrial waste prepared as macadam (heading No. 25.17) ;
- (b) Natural magnesium carbonate (magnesite), whether or not calcined (heading No. 25.19) ;
- (c) Basic slag of Chapter 31 ;
- (d) Slag wool, rock wool or similar mineral wools (heading No. 68.07) ;
- (e) Goldsmiths' silversmiths' and jewellers' sweepings, residues, lemlens and other waste and scrap, of precious metal (heading No. 71.11) ; or
- (f) Copper, nickel or cobalt mates produced by any process of smelting (section XV).

2. For the purposes of heading 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	Tonne
				286.00	Ores and concentrates of uranium and thorium	Tonne
				283.00	Ores and concentrates of non-ferrous base metals	Tonne
				283.00	Ores and concentrates of silver, platinum and other metals of the platinum group	Tonne
				1.2	Gold ores and concentrates	Fine gram Troy

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

## CHAPTER 27

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

## NOTES

1. This Chapter does NOT cover :

- (a) Separate chemically defined organic compounds, other than chemically pure methane and propane which are to be classified in heading No. 27.11 ;
- (b) Medicaments falling within heading No. 30.03 ; or
- (c) Mixed unsaturated hydrocarbons falling within heading No. 33.01, 33.02, 33.04 or 38.07.

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

3. References in heading No. 27.10 to petroleum oils and oils obtained from bituminous minerals are to be taken to include not only petroleum oils and oils obtained from bituminous minerals but also similar oils as well as those consisting of mixed unsaturated hydrocarbon 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	321.40 321.90	Coal (anthracite, bituminous) Other	Tonne
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		Kg.
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 ; similar products as defined in Note 2 to this Chapter :					
	A. Oils:-					
	(1) Creosote	Free	Free	521.10		Kg.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
27.08	(2) Other	the litre 4k	Free	521.90		Tonne
	B. Other	33½%	Free			
	Pitch and pitch coke, obtained from coal tar or from other mineral tars :					
	A. Pitch	Free	Free	332.92	Pitch	Tonne
27.09	B. Other	33½%	Free	332.99	Other	
	Petroleum oils and oils obtained from bituminous minerals, crude	the litre 2k	Free	331.00		Litre and Tonne
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 :					Litre and Tonne

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	A. Residual fuel oils (ordinarily used as bunker or furnace fuel and not suitable for use in internal combustion engines); partly refined oils for further refining	the litre 1k	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.	Litre and Tonne
				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.	
				332.49	Residual fuel oil (of specifications other than shown in items 332.42 and 332.43)	Litre and Tonne
	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 litre 4k	Free	332.11	Aviation spirit	Litre and Tonne
				332.13	Jet fuel (Aviation)	Litre and Tonne
				332.19	Other	Litre and Tonne
	C. Kerosine (including kerosine jet fuels)	the litre 3k	Free	332.21	Lamp oil (kerosine, illuminating oil)	Litre and Tonne
				332.24	Kerosine jet fuel	Litre and Tonne

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
27.11	D. Distillate fuels (gas oil or diesel oils suitable for use in internal combustion engines) :					
	(1) For use (other than in road vehicles) by the Nigerian Coal Corporation, the Nigerian Railway Corporation, the Nigerian Electricity Supply Corporation Ltd., the Nigerian Ports Authority or the National Electric Power Authority.	the litre 2k	Free	332.32	Industrial diesel fuel of the following specifications : SSU at 100°F max. method ASTM D. 88. Limit 68 seconds ; or Redwood 1 at 100°F max. method IP.70 Limit 60 seconds.	Litre and Tonne
	(2) For other use or by other users	the litre 4k	Free	332.39	Distillate fuels (other than those shown in 332.31 and 332.32)	Litre
	E. Lubricating greases (including solidified lubricating oils)	the kg 5k	Free	332.56		
	F. Lubricating oils, liquid	the litre 2k	Free	332.53		
	G. Other	the litre 3k or 33½%	Free	332.22	White spirit (turpentine substitute)	Litre and Tonne
				332.91	Other	Litre
	Petroleum gases and other gaseous hydrocarbons	33½%	Free	341.10		



Section V  
27.12

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
27.12	Petroleum jelly	33½%	Free	332.61		Kg.
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		Tonne
27.15	Bitumen and asphalt, natural ; bituminous shale, asphaltic rock and tar sands	Free	Free	276.80		Tonne
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, cutbacks) :			332.96		Tonne
	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 their context or these notes otherwise require, 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 methods of putting up these products adopted solely for reasons of safety or for transport and 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 ;
  - (e) The products mentioned in (a), (b), (c) or (d) above with an added anti-dusting agent or a colouring substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use.
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 metal and non-metal 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 ;

- (c) Products mentioned in Note 1, 2, 3 or 4 of Chapter 31 ;
  - (d) Inorganic products of a kind used as luminophores, falling within heading No. 32.07 ;
  - (e) Artificial graphite (heading No. 38.01) ; products put up as charges for fire-extinguishers or put up in fire-extinguishing grenades, of heading No. 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 2.5g. 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 section 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.
8. Chemical elements (for example, silicon and selenium) doped for use in electronics are to be classified in the present Chapter, provided that they are in forms unworked as drawn, or in the form of cylinders or rods. When cut in the forms of discs, wafers or similar forms, they fall in heading No. 38.19.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
28.01	Halogens (fluorine, chlorine, bromine and iodine)	10%	Free	513.20		Kg.
28.02	Sulphur, sublimed or precipitated ; colloidal sulphur	10%	Free	513.20		Kg.
28.03	Carbon (including carbon black)	10%	Free	513.20		Kg.
28.04	Hydrogen, rare gases and other non-metals	10%	Free	513.10		Kg.
28.05	Alkali and alkaline earth metals, rare earth metals, yttrium and scandium and inter-mixtures or inter-alloys thereof ; mercury	10%	Free	513.20		Kg.
28.06	Hydrochloric acid and chlorosulphuric acid :			513.30		Kg.
	A. Hydrochloric acid	Free	Free			
	B. Other	10%	Free			
28.07	Sulphur dioxide	10%	Free	513.30		Kg.
28.08	Sulphuric acid ; oleum	10%	Free	513.30		Kg.
28.09	Nitric acid ; sulphonitric acids	10%	Free	513.30		Kg.
28.10	Phosphorus pentoxide and phosphoric acids (meta-, ortho- and pyro-)	10%	Free	513.30		Kg.
28.11	Arsenic trioxide, arsenic pentoxide and acids of arsenic	10%	Free	513.30		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
28.12	Boric oxide and boric acid	10%	Free	513.30		Kg.
28.13	Other inorganic acids and oxygen compounds of non-metals (excluding water)	10%	Free	513.30		Kg.
28.14	Halides, oxyhalides and other halogen compounds of non-metals	10%	Free	513.40		Kg.
28.15	Sulphides of non-metals ; phosphorus trisulphide	10%	Free	513.40		Kg.
28.16	Ammonia, anhydrous or in aqueous solution :					
	A. In aqueous solution	Free	Free	513.61		Kg.
	B. Other	10%	Free			
28.17	Sodium hydroxide (caustic soda) ; potassium hydroxide (caustic potash) ; peroxides of sodium or potassium :					
	A. Sodium Hydroxide (caustic soda)	the kg. 12k	Free	513.62		Kg.
	B. Other	10%	Free	513.69		Kg.
28.18	Oxides, hydroxides and peroxides, of strontium, barium or magnesium	10%	Free	513.69		Kg.
28.19	Zinc Oxide and zinc peroxide	10%	Free	513.50		Kg.
28.20	Aluminium Oxide and hydroxide ; artificial corundum	10%	Free	513.69		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
28.21	Chromium oxides and hydroxides	10%	Free	513.69		Kg.
28.22	Manganese oxides	10%	Free	513.50		Kg.
28.23	Iron oxides and hydroxides ; earth colours containing 70% or more by weight of combined iron evaluated as $Fe_2O_3$	10%	Free	513.50		Kg.
28.24	Cobalt oxides and hydroxides	10%	Free	513.50		Kg.
28.25	Titanium oxides	10%	Free	513.50		Kg.
28.26	Tin oxides (stannous oxide and stannic oxide)	10%	Free	513.69		Kg.
28.27	Lead oxides ; red lead and orange lead	10%	Free	513.69		Kg.
28.28	Hydrazine and hydroxylamine and their inorganic salts ; other inorganic bases and metallic oxides, hydroxides and peroxides	10%	Free	513.69		Kg.
28.29	Fluorides ; fluorosilicates, fluoroborates and other complex fluorine salts	10%	Free	514.99		Kg.
28.30	Chlorides and oxychlorides	10%	Free	514.99		Kg.
28.31	Chlorites and hypochlorites	10%	Free	514.99		Kg.
28.32	Chlorates and perchlorates	10%	Free	514.99		Kg.
28.33	Bromides, oxybromides, bromates and perbromates and hypobromites	10%	Free	514.99		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
28.34	Iodides, oxyiodides, iodates and periodates	10%	Free	514.99		Kg.
28.35	Sulphides ; polysulphides	10%	Free	514.99		Kg.
28.36	Dithionites, including those stabilised with organic substances ; sulphonylates	10%	Free	514.99		Kg.
28.37	Sulphites and thiosulphates	10%	Free	514.99		Kg.
28.38	Sulphates (including alums) and persulphates	10%	Free	514.99		Kg.
28.39	Nitrites and nitrates	10%	Free	514.99		Kg.
28.40	Phosphites, hypophosphites and phosphates	10%	Free	514.99		Kg.
28.41	Arsenites and arsenates	10%	Free	514.99		Kg.
28.42	Carbonates and percarbonates ; commercial ammonium carbonate containing ammonium carbamate :					
	A. Sodium Carbonate (Soda Ash) :					
	(1) Imported by a Manufacturer (other than a soap manufacturer) approved in that behalf by the Commissioner	10%	Free	514.28		Kg.
	(2) Other	the kg. 12k	Free			
	B. Other	10%	Free	514.99		Kg.



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
28.43	Cyanides and complex cyanides	10%	Free	514.99		Kg.
28.44	Fulminates, cyanates and thiocynates	10%	Free	514.99		Kg.
28.45	Silicates ; commercial sodium and potassium silicates	10%	Free	514.99		Kg.
28.46	Borates and perborates	10%	Free	514.99		Kg.
28.47	Salts of metallic acids (for example, chromates, permanganates, stannates)	10%	Free	514.99		Kg.
28.48	Other salts and peroxysalts of inorganic acids, but not including azides	10%	Free	514.99		Kg.
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	10%	Free	514.99		Kg.
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	10%	Free	515.00		Kg.



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
28.51	Isotopes and their compounds, inorganic or organic, whether or not chemically defined, other than isotopes and compounds falling within heading No. 28.50	10%	Free	515.00		Kg.
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	10%	Free	515.00		Kg.
28.53	Liquid air (whether or not rare gases have been removed); compressed air	10%	Free	514.98		Kg.
28.54	Hydrogen peroxide (including solid hydrogen peroxide)	10%	Free	514.98		Kg.
28.55	Phosphides	10%	Free	514.99		Kg.
28.56	Carbides (for example, silicon carbide, boron carbide, metal carbides)	10%	Free	514.94	Calcium Carbide	Kg.
28.57	Hydrides, nitrides and azides, silicides and borides	10%	Free	514.99		Kg.
28.58	Other inorganic compounds (including distilled and conductivity water and water of similar purity); amalgams, except amalgams of precious metals	10%	Free	514.99		Kg.

CHAPTER 29  
ORGANIC CHEMICAL  
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) The products mentioned in (a), (b), (c), (d), (e) or (f) above with an added anti-dusting agent or a colouring or odoriferous substance added to facilitate their identification or for safety reasons, provided that the additions do not render the product particularly suitable for some types of use rather than for general use ;
- (h) Diazonium salts, arylides used as couplers for these salts, and fast bases for azoic dyes, diluted to standard strengths.

2. This Chapter does NOT 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 and propane (heading No. 27.11) ;
- (d) The compounds of carbon mentioned in Note 2 of Chapter 28 ;
- (e) Urea (heading No. 31.02 or 31.05 as the case may be) ;
- (f) Colouring matter of vegetable or animal origin (heading No. 32.04) ; synthetic organic dyestuffs (including pigment dyestuffs), synthetic organic products of a kind used as luminophores and products of the kind known as optical bleaching agents substantive to the fibre and natural indigo (heading No. 32.05) and dyes or other colouring matters 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
- (i) 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, nitrosulphonated and nitrosulphohalogenated derivatives).

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

5.—(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, and cyclic thioureides, imides of polybasic acids, hexamethylenetetramine and trimethylenetrinitramine.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Code No. (5)	Statistical Key	
		Fiscal Entry (3)	Full (4)		Description (6)	Unit of Quantity (7)
29.01	Hydrocarbons	10%	Free	512.10		Kg.
29.02	Halogenated derivatives of hydrocarbons	10%	Free	512.10		Kg.
29.03	Sulphonated, nitrated or nitrosated derivatives of hydrocarbons	10%	Free	512.10		Kg.
29.04	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	Free	512.29		Litre
29.05	Cyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	Free	512.29		Litre

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
29.06	Phenols and Phenol-alcohols	10%	Free	512.29		Litre
29.07	Halogenated, sulphonated, nitrated or nitrosated derivatives of phenols or phenol-alcohols	10%	Free	512.29		Litre
29.08	Ethers, ether-alcohols, ether-phenols, ether-alcohol-phenols, alcohol peroxides, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	Free	512.30		Kg.
29.09	Epoxides epoxyalcohols, epoxyphenols and epoxy-ethers, with a three or four member ring, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	Free	512.30		Kg.
29.10	Acetals and hemiacetals and single or complex oxygen-function acetals and hemiacetals, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	Free	512.30		Kg.
29.11	Aldehydes, aldehyde-alcohols aldehyde-ethers, aldehyde-phenols and other single or complex oxygen function aldehydes ; cyclic polymers of aldehydes ; paraformal-dehyde	10%	Free	512.40		Kg.
29.12	Halogenated, sulphonated, nitrated or nitrosated derivatives of products falling within heading No. 29.11	10%	Free	512.40		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
29.13	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	10%	Free	512.40		Kg.
29.14	Monocarboxylic acids and their anhydrides, halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives :			512.50		Kg.
	A. Acetic acid, formic acid	Free	Free			
	B. Other	10%	Free			
29.15	Polycarboxylic acids and their anhydrides, halides, peroxydes and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	Free	512.50		Kg.
29.16	Carboxylic acids with alcohol, phenol, aldehyde or ketone-function and other single or complex oxygen-function carboxylic acids and their anhydrides halides, peroxides and peracids, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	Free	512.50		Kg.
29.17	Sulphuric esters and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	Free	512.60		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
29.18	Nitrous and nitric esters, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	Free	512.60		Kg.
29.19	Phosphoric esters and their salts, including lactophosphates, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	Free	512.60		Kg.
29.20	Carbonic esters and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	Free	512.60		Kg.
29.21	Other esters of mineral acids (excluding halides) and their salts, and their halogenated, sulphonated, nitrated or nitrosated derivatives	10%	Free	512.60		Kg.
29.22	Amino-function compounds	10%	Free	512.79		Kg.
29.23	Single or complex oxygen-function amino-compounds	10%	Free	512.79		Kg.
29.24	Quaternary ammonium salts and hydroxides; lecithins and other phosphoaminolipins	10%	Free	512.79		Kg.
29.25	Carboxamide-function compounds; amide-function compounds of carbonic acid	10%	Free	512.79		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
29.26	Carboxyimide-function compounds (including orthobenzoic sulphimide and its salts) and imine-function compounds (including hexamethylene-tetramine and trimethylene-trinitramine) :					
	A. Saccharin and its salts and similar sweetening substances	4k per gram of saccharin or sugar substitute or 50% on the whole	Free			Gram
	B. Other	10%	Free			
29.27	Nitrile-function compounds	10%	Free	512.79		Kg.
29.28	Diazo-, azo- and azoxy-compounds	10%	Free	512.79		Kg.
29.29	Organic derivatives of hydrazine or of hydroxylamine	10%	Free	512.79		Kg.
29.30	Compounds with other nitrogen functions	10%	Free	512.79		Kg.



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
29.31	Organo-sulphur compounds	10%	Free	512.80		Kg.
29.32	Organo-arsenic compounds	10%	Free	512.80		Kg.
29.33	Organo-mercury compounds	10%	Free	512.80		Kg.
29.34	Other organo-inorganic compounds	10%	Free	512.80		Kg.
29.35	Heterocyclic compounds ; nucleic acids	10%	Free	512.80		Kg.
29.36	Sulphonamides	10%	Free	512.80		Kg.
29.37	Sultones and sultams	10%	Free	512.80		Kg.
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	10%	Free	541.10		Kg.
29.39	Hormones, natural or reproduced by synthesis ; derivatives thereof, used primarily as hormones ; other steroids used primarily as hormones	10%	Free	541.50		Kg.
29.40	Enzymes	10%	Free	512.90		Kg.
29.41	Glycosides, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	10%	Free	514.60		Kg.



Section VI  
29.42

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
29.42	Vegetable alkaloids, natural or reproduced by synthesis, and their salts, ethers, esters and other derivatives	10%	Free	541.40		Kg.
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	10%	Free	512.90		
29.44	Antibiotics	10%	Free	541.30		Kg.
29.45	Other organic compounds	10%	Free	512.90		

## CHAPTER 30

## PHARMACEUTICAL PRODUCTS

## NOTES

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

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

(A) As unmixed products :

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

(B) As products which have been mixed :

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

2. This Chapter does NOT include :

- (a) Aqueous distillates and aqueous solutions of essential oils, suitable for medicinal uses (heading No. 33.05) ;
- (b) Dentifrices of all kinds, including those having therapeutic or prophylactic properties, which are to be considered as falling within heading No. 33.06 ; or
- (c) Soap or other products of heading No. 34.01 containing added medicaments.

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) Blood-grouping reagent ;
- (f) Dental cements and other dental fillings ; and
- (g) First-aid boxes and kits.

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (7)
30.01	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):			541.71 541.72	Anti-malarials 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 of packings described in heading No. 31.05 :

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

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

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

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

(D) Liquid fertilisers consisting of the goods of sub-paragraphs 1 (A) (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 sylvinit);
- (ii) Crude potassium salts obtained by the treatment of residues of beet molasses;
- (iii) Potassium chloride, whether or not pure, except as provided in Note 6 (c) below;
- (iv) Potassium sulphate containing not more than 52% by weight of  $K_2O$ ;
- (v) Magnesium sulphate-potassium sulphate containing not more than 30% by weight of  $K_2O$ .

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

4. Monoammonium and diammonium orthophosphates, whether or not pure, and mixtures thereof, are to be classified in heading No. 31.05.

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

6. This Chapter does not cover:

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

Tariff 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		Tonne
31.02	Mineral or chemical fertilizers, nitrogenous	Free	Free	271.00	Natural sodium nitrate	Tonne
				561.10	Other	Tonne

Tariff 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		Tonne
31.04	Mineral or chemical fertilizers, potassic	Free	Free	271.00	Natural potassium salt, crude	Tonne
				561.30	Other	Tonne
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	561.90		Tonne

## 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 or other colouring matter in forms or packings of a kind sold by retail falling within heading (No. 32.09) ; or

(b) Tannates and other tannin derivatives of 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.

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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		Kg.
32.02	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters, and other derivatives	33½%	Free	532.00		Kg.
32.03	Synthetic organic tanning substances, and inorganic tanning substances; tanning preparations, whether or not containing natural tanning materials; enzymatic preparations for pretanning (for example, of enzymatic, pancreatic, or bacterial origin)	33½%	Free	532.00		Kg.
32.04	Colouring matter of vegetable origin (including dyewood extract and other vegetable dyeing extracts, but excluding indigo) or of animal origin:	10%	Free	532.00		Kg.



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
32.05	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	10%	Free	531.00		Kg.
32.06	Colour Lakes	10%	Free	531.00		Kg.
32.07	Other colouring matter; inorganic products of a kind used as luminophores	10%	Free	533.11		Kg.
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	10%	Free	533.31		Kg.
32.09	Varnishes and lacquers; distempers, prepared water-pigments of the kind used for finishing leather; paints and enamels; pigments in linseed oil, white spirit, spirits of turpentine, varnish or other paint or enamel media stamping foils dyes or other colouring matter in forms or packings of a kind sold by retail :			533.32		Kg.



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
32.10	A. Paints, including enamel paints ; lacquers, varnishes and distempers	the kg. 18k or 33½%	Free			
	B. Other	33½%	Free			
	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms or packings, including such colours in sets, or outfits, with or without brushes, palettes or other accessories	33½%	Free	533.33		Kg.
32.11	Prepared driers	33½%	Free	533.34		Kg.
32.12	Glaziers' putty ; grafting putty ; painters' fillings ; non-refractory surfacing preparations ; stopping, sealing and similar mastics, including resin mastics and cements	the kg. 18k or 33½%	Free	533.35		Kg.
32.13	Writing ink, printing ink and other inks :					
	A. Printing ink	Free	Free	533.20		Kg.
	B. Other (including cyclostyling ink)	33½%	Free	895.90		

## CHAPTER 33

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

## NOTES

This Chapter does NOT cover :

1.—(a) Compound alcoholic preparations (known as "concentrated extracts") for the manufacture of beverages, of heading No. 22.09 ;

(b) Soap or other products falling within heading No. 34.01 ; or

2. Heading No. 33.06 is to be taken to apply, inter alia, to :

(a) Prepared room deodorisers, whether or not perfumed ;

(b) Products, whether or not mixed (other than those of heading No. 33.05), suitable for use as perfumery, cosmetics, or toilet preparations or as room deodorisers, put up in packings of a kind sold by retail for such use.

Tariff 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		Kg.
	A. Essential Oils	33½%	Free			
	B. Other :					
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	40%	Free			
	(2) Other	100%	Free			
33.02	Terpenic by-products of the deterioration of essential oils :			551.20		Kg.
	A. Imported by a manufacturer approved in that behalf by the Commissioner	50%	Free			
	B. Other	100%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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		Kg.
	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		Kg.
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	100%	Free	551.20		Kg.
33.06	Perfumery, cosmetics and toilet preparations :					
	A. Liquid perfumes containing alcohol	the litre ₹4.62 or 100%	Free	553.10		Litre
	B. Dentifrices ; mouth washes ; medicated dusting powders accepted as such by the Board	33½%	Free	553.20	Dentifrices	Kg.
				553.30	Talcum and other dusting powders	Kg.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
	C. Shampoos and shaving creams	the kg. 18k or 50%	Free	553.30	Talcum and other dusting powders	Kg.
				553.40	Scented greases and pomade	Kg.
	D. Other	100%	Free	553.90	Other	Kg.

## CHAPTER 34

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

## NOTES

1. This Chapter does NOT cover :

(a) Separate chemically defined compounds ; or

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

2. For the purposes of heading No. 34.01, the expression "soap" is to be taken to apply only to soap soluble in water. Soap and the other products falling within heading No. 34.01 may contain added substances (for example, disinfectants, abrasive powders, fillers or medicaments). Products containing abrasive powders remain classified in heading No. 34.01 only if in the form of bars, cakes, or moulded pieces or shapes. In other forms they are to be classified in heading No. 34.05 as "scouring powders and similar preparations."

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

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

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

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

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

The heading is to be taken not to apply to:

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

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

Tariff 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; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap	the kg. 18k or 50%	Free	554.11	Toilet soap, including medicated and shaving soap	Kg.
34.02	Organic surface-active agents; surface-active preparations (for example, detergents) and washing preparations, whether or not containing soap:	10%	Free	554.12	Other soap including soap flakes and powders	Kg.
				554.20		Kg.
34.03	A. Non-ironic surfactant surface agents	10%	Free	332.52		Kg.
	B. Other	the kg. 18k or 50%	Free			
	Lubricating preparations of a kind used to 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:					
	A. Lubricating greases	the kg. 5k	Free			
	B. Other	33½%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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 : A. Containing soap or detergents	the kg. 18k or 50%	Free	554.30		Kg.
	B. Other	33½%	Free			
34.06	Candles, tapers, night-lights and the like	33½%	Free	899.31		Kg.
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  
NOTES

1. This Chapter does NOT cover :
  - (a) Protein substances put up as medicaments (heading No. 30.03) ; or
  - (b) Gelatin postcards and other products of the printing industry (Chapter 49).
2. For the purposes of heading No. 35.05, the term "dextrins" is to be taken to apply to starch degradation products with a reducing sugar content, expressed as dextrose on the dry substance, not exceeding 10%.  
Such products with a reducing sugar content exceeding 10% fall in heading No. 17.02.

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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)
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.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
36.01	<b>Propellant powders :</b>			571.10		Kg.
	A. Gunpowder	the kg. N1.65	Free			
	B. Other	33½%	Free			
36.02	<b>Prepared explosives, other than propellant powders :</b>			571.10		Kg.
	A. Suitable and intended for blasting and not suitable for use as fireworks or in firearms	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)
36.03	<b>Mining, blasting and safety fuses :</b>			571.20		Kg.
	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 kg. gross ₹2.21	Free			
	C. Other	33½%	Free			
36.04	<b>Percussion and detonating caps ; igniters ; detonators :</b>			571.20		Kg.
	A. Detonators suitable and intended for blasting and not suitable for use as fireworks or in firearms	Free	Free			
	B. Suitable for use as fireworks	the kg. gross ₹2.21	Free			
	C. Other	33½%	Free			
36.05	<b>Pyrotechnic articles (for example, fireworks, railway fog signals, amorfes, rain rockets) :</b>			571.30		Kg.
	A. Fireworks (including Bengal matches)	the kg. gross ₹2.21	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)
36.06	Matches (excluding Bengal matches) :			899.32		Gross Boxes
	A. In boxes containing eighty matches or less (for the purposes of this heading four 'booklets' of matches shall be regarded as one box)	the gross boxes ₹3.60	Free			
	B. In boxes containing more than eighty matches	to be charged in proportion	Free			
36.07	Ferro-cerium and other pyrophoric alloys in all forms	66 $\frac{2}{3}$ %	Free	599.90		
36.08	Other combustible preparations and products, as defined in Note 2 to this Chapter	33 $\frac{1}{3}$ %	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.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (7)
37.01	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or cloth :  A. Lithographic sheet film of a speed slower than H. and D. 100, 16/10 DIN or 27-Scheiner  B. Other	Free  50%	Free  Free	862.41		
37.02	Film in rolls, sensitised, unexposed, perforated or not :  A. Cinematograph films exceeding 9.5 mm in width  B. Other	10%  50%	Free  Free	862.42  862.46	Film in rolls, sensitised, unexposed, perforated or not  Cinematographic film of 16 mm or more	Kg.  Kg.  Kg.
37.03	Sensitised paper, paperboard and cloth, unexposed or exposed but not developed :  A. Unexposed, sensitised paper and paperboard  B. Other	50%  33½%	Free  Free	862.43		Kg.
37.04	Sensitised plates and film, exposed but not developed, negative or positive :  A. Cinematograph film : (1) Not exceeding 16 mm in width	the metre 2k	Free	862.49		Metre

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
37.05	(2) Other	the metre 3k	Free	862.49		Metre
	B. Other	33½%	Free			
	Plates, unperforated film and perforated film (other than cinematograph film), exposed and developed, negative and positive :					
37.06	A. Positives	Free	Free	931.06 863.00 931.06	On lease or loan Other On lease or loan	Metre
	B. Other	33½%	Free			
	Cinematograph film, exposed and developed, consisting only of sound track, negative or positive	33½%	Free			
37.07	Other cinematograph film, exposed and developed, whether or not incorporating sound track, negative or positive :			863.00	Other	Metre
	A. Not exceeding 16 mm in width	the metre 2k	Free			
	B. Other	the metre 3k	Free			

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37.08

Tariff No.	Tariff Description	Rate of Duty		Statistical Key	
		Fiscal Entry	Full	Code No.	Description
(1)	(2)	(3)	(4)	(5)	(6)
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) Mixtures of chemicals and foodstuffs of a kind used in the preparation of human foodstuffs (generally, heading No. 21.07).
- (c) Medicaments (heading No. 30.03).

2. Heading No. 38.19 is to be taken to include the following goods which are to be taken not to fall within any other heading of the 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) Chemical elements of Chapter 28 (for example, silicon and selenium doped for use in electronics, in the form of discs, wafers of similar forms, polished or not, whether or not coated with a uniform epitaxial layer.

Tariff 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		
	A. Pigments	10%	Free			
	B. Other	33½%	Free			
38.02	Animal black (for example, bone black and ivory black), including spent animal black :			599.70		
	A. Pigments	10%	Free			
	B. Other	33½%	Free			
38.03	Activated carbon (decolourising, depolarising or absorbent) ; activated diatomite, activated clay, activated bauxite and other activated natural mineral products	33½%	Free	599.90		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
38.04	Ammoniacal gas liquors and spent oxide produced in coal gas purification	33½%	Free	521.90		Tonne
38.05	Tall oil	the litre 3k or 33½%	Free	599.60		Litre
38.06	Concentrated sulphitelye	33½%	Free	599.60		Litre
38.07	Spirits of turpentine (gum, wood and sulphate) and other terpenic solvents produced by the distillation or other treatment of coniferous woods; crude dipentene; sulphite turpentine; pine oil (excluding "pine oils" not rich in terpeneol)	the litre 3k or 33½%	Free	599.60		Litre
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 cresote; wood naphtha; acetone oil:					
	A. Wood tar	33½%	Free	599.60		
	B. Other	the litre 3k or 33½%	Free			Litre

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
38.10	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		
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	599.21 599.22 599.23 599.29	Disinfectants Insecticides Fungicides Other	Kg Kg Kg
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		



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
38.16	Prepared culture media for development of micro-organisms	33½%	Free	599.70		
38.17	Preparations and charges for fire-extinguishers ; charged fire-extinguishing grenades	Free	Free	599.70		
38.18	Composite solvents and thinners for varnishes and similar products :			599.90		
	A. Consisting wholly or mainly of oils	the litre 3k or 33½%	Free			Litre
	B. Other	33½%	Free			
38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included ; residual products of the chemical or allied industries not elsewhere specified or included :			599.90 622.30	Chemical products n.e.s. Other	Kg.
	A. Fire cement and furnace cement ; chronic lignosulphonate compounds, chrome lignites	10%	Free			
	B. Other	33½%	Free			

## SECTION VII

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

## CHAPTER 39

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

## NOTES

1. This Chapter does NOT 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. 40.01) or travel goods, handbags or other receptacles falling within (heading No. 42.02) ;
- (e) Plaits, wickerwork or other articles falling within Chapter 46 ;
- (f) Goods falling within Section XI (textiles and textile articles) ;
- (g) Footwear, headgear, umbrellas, sunshades, 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 Aircraft or vehicles falling within Section XVII ;
- (l) Optical elements of artificial plastics, spectacle frames, drawing instruments or other articles falling within Chapter 90 ;
- (m) Articles falling within Chapter 91 (for example, clock or watch cases) ;
- (n) Musical instruments or parts thereof or other articles falling within Chapter 92 ;
- (o) Furniture and other articles of Chapter 94 ;
- (p) Brushes or other articles falling within Chapter 96 ;
- (q) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or
- (r) Buttons, slide fasteners, combs, mouthpieces or stems for smoking pipes, cigarette-holders or the like, parts of vacuum flasks or the like, pens, propelling 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. Headings Nos. 39.01 to 39.06 are to be taken to apply to materials in the following forms only :
- (a) Liquid or pasty (including emulsions, dispersions and solutions) ;
- (b) Blocks, lumps, powders (including moulding powders), granules, flakes and similar bulk forms ;
- (c) Monofil of which any cross sectional dimension exceeds one millimetre ; seamless tubes, rods, sticks and profile shapes, whether or not surface worked but not otherwise worked ;
- (d) Plates, sheets, film, foil and strip (other than that classified in heading No. 51.02 by the application of Note 4 to Chapter 51), whether or not printed or otherwise surface-worked, uncut or cut into rectangles but not further worked (even if, when so cut, they become articles ready for use) ;
- (e) Waste and scrap.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (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  B. Other	the litre 3% or 33½%	Free			Litre
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) :	75%	Free	581.20		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
39.03	B. Plastic films in rolls or sheets including polyethylene and regenerated cellulose	50%	Free	581.30		Kg.
	C. Other	33½%	Free			
	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 :					
39.04	A. Matting	75%	Free	581.90		Kg.
	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.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
39.05	Natural resins modified by fusion (run gums); artificial resins obtained by esterification of natural resins or of resenic 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		
	A. Matting	75%	Free			
	B. Plastic films in rolls or sheets including polyethylene and regenerated cellulose	50%	Free			
	C. Artificial resins imported for the manufacture of carpets, imitation leather or linoleum by a user approved in that behalf by the Commissioner	10%	Free			
	D. Other	33½%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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	Kg.
	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 66 cm	Free	Free	893.20	Other	
	D. Beads	the kg. gross 44k	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			Sq. Metre
	H. Tiles; floor covering in roll	the sq. metre ₹1.08 or 66½%	Free			
	IJ. Other	50%	Free			

## CHAPTER 40

## RUBBER, SYNTHETIC RUBBER, FACTICE, AND ARTICLE 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, and similar bonded yarn fabrics impregnated or coated with rubber, or in which rubber forms the bonding substance, irrespective of their weight per square metre, and articles thereof ;

(f) Fabrics composed of parallel textile yarns agglomerated with rubber, irrespective of their weight per square metre, and articles thereof.

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

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

(a) Footwear or parts thereof falling within Chapter 64 ;

(b) Headgear or parts thereof (including bathing caps) falling within Chapter 65 ;

(c) Mechanical or electrical appliances or parts thereof (including electrical goods of all kinds), of hardened rubber, falling within Section XVI ;

(d) Articles falling within Chapter 90, 92, 94 or 96 ;

(e) Articles falling within Chapter 97 (other than sports gloves and goods falling within heading No. 40.11) ; or

(f) Buttons, combs, smoking pipe stems, pens or other articles falling within Chapter 98.

4. In Note 1 to this Chapter and in headings Nos. 40.02, 40.03 and 40.06, the expression "synthetic rubber" is to be taken to apply to :

(a) Unsaturated synthetic substances which can be irreversibly transformed into non-thermoplastic substances by vulcanisation with sulphur and which, when so vulcanised as well as may be (without the addition of any substances such as plasticisers, fillers or reinforcing agents not necessary for the cross-linking), can produce substances which, at a temperature between  $18^\circ$  and  $29^\circ\text{C}$ , 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 five minutes, to a length not greater than one and a half times their original length.

Such substances include cis-polyisoprene (IR), polybutadiene (BR), polychlorobutadiene (CR), polybutadiene-styrene (SBR), polychlorobutadiene-acrylonitrile (NCR), polybutadiene-acrylonitrile (NBR) and butyl rubber (IIR) ;

(b) Thioplasts (TM) ; and

(c) Natural rubber modified by grafting or mixing with artificial plastic material, de-polymerised natural rubber, and mixtures of unsaturated synthetic substances with saturated synthetic high polymers, provided that all the above-mentioned products comply with the requirements concerning vulcanisation, elongation and recovery in (a) above.



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

(a) Natural or synthetic rubber latex (including pre-vulcanised rubber latex) compounded with vulcanising agents or accelerators, fillers or reinforcing agents, plasticisers, colouring matter (other than colouring matter added solely for the purpose of identification), or with any other substance ; however, latex merely stabilised or concentrated, and 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" and "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 ; prevulcanised natural rubber latex ; natural rubber, balata, gutta-percha and similar natural gums	66½%	Free	231.00		Tonne
40.02	Synthetic rubber latex ; prevulcanised synthetic rubber latex ; synthetic rubber ; factice derived from oil	66½%	Free	231.20		Tonne



Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
40.03	Reclaimed rubber	66 $\frac{2}{3}$ %	Free	231.30		Tonne
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	66 $\frac{2}{3}$ %	Free	231.40		Tonne
40.05	Plates, sheets and strip, of unvulcanised natural or synthetic rubber, other than smoked sheets of heading No. 40.01/02 ; granules on unvulcanised natural or synthetic rubber, compounded ready for vulcanisation ; unvulcanised natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form of a kind known as master-batch	66 $\frac{2}{3}$ %	Free	621.90		Kg.
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)	66 $\frac{2}{3}$ %	Free	621.90	Rubber fabricated materials, other	Kg.
				621.10	Camel back (rubber compoundstrips), retreading cement ; thread cushion and tube gums of types used for tyre retreading	Kg.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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		Kg.
40.08	Plates, sheets, strip ; rods and profile shapes of unhardened vulcanised rubber :			621.90		Kg.
	A. Mats and matting	50%	Free			
	B. Tiles	66⅔%	Free			
	C. Other	33½%	Free			
40.09	Piping and tubing, of unhardened vulcanised rubber	33½%	Free	621.90		Kg.
40.10	Transmission, conveyor or elevator belts or belting, of vulcanised rubber:			629.40		Kg.
	A. Made up, and imported for use with industrial machinery	5%	Free			
	B. Other	33½%	Free			
40.11	Rubber tyres, tyre cases, interchangeable tyre threads, inner tubes and tyre flaps, for wheels of all kinds :			629.11	Tyre cases for cycles	No.
				629.12	Tyre cases for motor-cycles, passenger cars and dual-purpose vehicles	
				629.13	Tyre cases for trucks (lorries) and buses	No.

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (7)
40.12	A. Of a cross-section of 305 mm or more designed to fit wheel rims with a nominal diameter, measured at the tyre seat, of 508 mm or more if in tractor or grader pattern	Free	Free	629.14	Tyre cases for tractors	No.
				629.18	Inner cases for tractors	No.
				629.19	Flaps	No.
	B. Of a sectional width exceeding 102 mm and less than 305 mm but excluding tyres designed exclusively for tractors and graders	the kg. 55k	Free	629.12	Tyre cases including tubeless tyres for motor-cycles, passenger cars and dual-purpose vehicles	No.
				629.13	Tyre cases for trucks and buses	No.
				629.16	Inner tubes for motor-cycles, passenger cars and dual-purpose vehicles	No.
				629.17	Inner tubes for trucks	No.
				629.19	Flaps	No.
	C. Of a sectional width exceeding 38 mm but not more than 102 mm	33½%	Free	629.11	Tyre cases for cycles	No.
				629.15	Inner tubes for cycles	No.
	D. Other :					
	(1) Cases	the kg. 44k or 50%	Free			
	(2) Other	20%	Free			
	Hygienic and pharmaceutical articles (including teats), of unhardened vulcanised rubber, with or without fittings of hardened rubber	33½%	Free	629.30		

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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		Kg.
	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		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
41.03	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		Kg.
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		Kg.
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		Kg.
41.06	Chamois-dressed leather	66 $\frac{2}{3}$ %	Free	611.00		Kg.
41.07	Parchment-dressed leather	66 $\frac{2}{3}$ %	Free	611.00		Kg.
41.08	Patent leather and imitation patent leather ; metallised leather	66 $\frac{2}{3}$ %	Free	611.00		Kg.
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		Kg.
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		Kg.

## 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) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or
- (k) Buttons, studs, cuff-links, press-fasteners, including snap-fasteners and press-studs, and blanks and parts of such articles, falling within heading No. 98.01 or Chapter 71.

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

Tariff 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	Kg.
				612.90	Manufactures of leather n.e.s.	

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
42.02	Travel goods (for example, trunks, suit-cases, hat-boxes, travelling-bags, rucksacks), shopping-bags, handbags, satchels, brief-cases, wallets, purses, toilet-cases, tool-cases, tobacco-pouches, sheaths, cases, boxes (for example, for arms, musical instruments, binoculars, jewellery, bottles, collars, footwear, brushes) and similar containers, of leather or of composition leather, of vulcanised fibre, of artificial plastic sheeting, of paperboard or of textile fabric :			831.01	Trunks, uniform and attache cases	
				831.02	Handbags, wallets, purses, pocket books and similar articles	
				831.09	Other	
	A. Travelling trunks, travel bags, suit-cases, portmanteaux, handbags, purses and wallets	100%	Free			
	B. Cases for cameras and projectors	100%	Free			
42.03	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			
	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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
42.04	Articles of leather or of composition leather of a kind used in machinery or mechanical appliances or for industrial purposes :			612.10		Kg.
	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) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

3. For the purposes of heading No. 43.02, the expression "plates, crosses and similar forms" means furskins or parts thereof (excluding "dropped" skins) sewn together in rectangles, crosses or trapeziums, without the addition of other materials. Other assembled skins ready 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		Kg.
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		Kg.

Section VIII  
43.03

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

SECTION IX

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

CHAPTER 44

WOOD AND ARTICLES OF WOOD ; WOOD CHARCOAL

NOTES

1. This Chapter does NOT cover :

- (a) Wood of a kind used primarily in perfumery, in pharmacy, or for insecticidal, fungicidal or similar purposes (heading No. 12.07) ;
- (b) Wood of a kind used primarily in dyeing or in tanning (heading No. 13.01) ;
- (c) Activated charcoal (heading No. 38.03)
- (d) Articles falling within Chapter 46 ;
- (e) Footwear or parts thereof falling within Chapter 64 ;
- (f) Goods falling within Chapter 66 (for example, 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) Articles falling within Chapter 97 (for example, toys, games and sports requisites) ; or
- (p) Smoking pipes or the like or parts thereof, buttons, pencils or other articles falling within Chapter 98.

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

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

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

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
44.09	Hoopwood ; split poles, piles, pickets and stakes of wood pointed but not sawn lengthwise ; chipwood ; pulpwood in chips or particles ; wood shavings of a kind suitable for use in the manufacture of vinegar or for the clarification of liquids :			631.80		
	A. Wood shavings of a kind suitable 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 No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (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, centrebeaded or the like, but not further manufactured	50%	Free	243.00		Cu. Metre
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	631.10 631.80	Veneer Sheets Other	Cu. Metre
44.15	Plywood, blockboard, laminboard, battenboard and similar laminated wood products (including veneered panels and sheets) ; inlaid wood and wood marquetry	50%	Free	631.20 631.40	Plywood (including veneered panels) Other	Kg.
44.16	Cellular wood panels, whether or not faced with base metal	50%	Free	631.20		Kg.
44.17	Improved wood, in sheets, blocks or the like	50%	Free	631.40		Kg.
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		Kg.

Tariff 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	50%	Free	632.10		
44.22	Casks, barells, 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 last and trees of wood :			632.80		
	A. Tools and tool bodies; boot and shoe lasts	20%	Free			
	B. Parts for A	5%	Free			
	C. Other	50%	Free			



Section IX  
44.26

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (7)
44.26	Spools, cops, bobbins, sewing thread reels and the like, of turned wood :			632.80		
	A. Accessories imported for use with industrial machinery	5%	Free			
	B. Other	50%	Free			
44.27	Standard lamps, table lamps and other lighting fittings, of wood ; articles of furniture, of wood, not falling within Chapter 94 ; caskets, cigarette boxes, trays, fruit bowls, ornaments and other fancy articles, of wood ; cases for cutlery, for drawing instruments or for violins, and similar recep- tacles, of wood ; articles of wood for personal use or adornment, of a kind normally carried in the pocket, in the handbag or on the person ; parts of the foregoing articles, of wood :			632.70		
	A. Beads	the kg. gross 44k	Free			Kg.
	B. Other, including ornaments	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)
44.28	Other articles of wood :			632.80		
	A. Travel chests, trunks, suitcases and the like :					
	(1) If imported nested	each article 60k or 40%	Free			
	(2) Other	40%	Free			
	B. Tiles	66 $\frac{2}{3}$ %	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) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

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

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
46.03	<p>Basketwork, wickerwork and other articles of plaiting materials, made directly to shape ; articles made up from goods falling within heading No. 46.01 or 46.02 articles of loofah :</p> <p>A. Travel bags and cases, handbags and like :</p> <p>(1) If imported nested</p> <p>(2) Other</p> <p>B. Other</p>	<p>each articles 60k or 40%</p> <p>40%</p> <p>66½%</p>	<p>Free</p> <p>Free</p> <p>Free</p>	899.20		

## SECTION X

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

## CHAPTER 47

## PAPER-MAKING MATERIAL

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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		Kg.
	B. Other	33½%	Free	251.80	Sulphite wood pulp	Kg.
				251.90	Semi-chemical wood pulp, paper waste, etc.	Kg.
47.02	Waste paper and paperboard ; scrap articles of paper or of paperboard, fit only for use in paper-making	33½%	Free	251.90		Kg.

## 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) Metal foil backed with paper or paperboard (Section XV) ;
  - (l) Perforated paper or paperboard for musical instruments (heading No. 92.10) ; or
  - (m) Goods falling within any heading in Chapter 97 (for example, toys, games and sports requisites) or Chapter 98 (for example, buttons).
2. Subject to the provisions of Note 3, headings Nos. 48.01 and 48.02 are to be taken to include paper and paperboard which have been subjected to 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.

**Section X**  
**48.01**

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	Paper and paperboard (including cellulose wadding), machine made, in rolls or sheets	40%	Free	641.30 641.10 641.20 641.40 641.50	Kraft paper Newsprint Other printing and writing paper Cigarette paper Other	Kg. Kg. Kg. Kg. Kg.
48.02	Hand-made paper and paperboard	40%	Free	641.70		Kg.



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
48.03	Parchment or grease-pr of paper and paperboard, and imitations thereof, and glazed transparent paper, in rolls or sheets	25%	Free	641.90		Kg.
48.04	Composite paper or paperboard (made by sticking flat layers together with an adhesive) not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets	40%	Free	641.90		Kg.
48.05	Paper and paperboard, corrugated (with or without flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets	40%	Free	641.90		Kg.
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets	25%	Free	641.90		Kg.
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	40%	Free	641.20		Kg.
48.08	Filter blocks, slabs and plates, of paper pulp	25%	Free	641.90		Kg.
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		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
48.10	Cigarette paper, cut to size, whether or not in the form of booklets or tubes	25%	Free	642.90		Kg.
48.11	Wallpaper and lincrusta; window transparencies of paper	25%	Free	641.90		
48.12	Floor coverings prepared on a base of paper or of paperboard, whether or not cut to size with or without a coating of linoleum compound:			657.40		Sq. Metre
	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	66 $\frac{2}{3}$ %	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	66 $\frac{2}{3}$ %	Free	642.20		Kg.
48.15	Other paper and paperboard, cut to size or shape:			642.90		
	A. Teleprinter paper and wheatstone paper (morse tape), spool paper (for example, lithographic and monotype spool papers)	5%	Free			
	B. Other	66 $\frac{2}{3}$ %	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
48.16	Boxes, bags and other packing containers, of paper or paperboard	25%	Free	642.11		Kg.
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		Kg.
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	66 $\frac{2}{3}$ %	Free	642.30		
48.19	Paper or paperboard labels, whether or not printed or gummed	66 $\frac{2}{3}$ %	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			
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			

CHAPTER 49

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

NOTES

1. This Chapter does NOT cover :

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

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

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

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

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

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

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
49.08	A. Cheque books and cheques	25%	Free			
	B. Other	Free	Free			
	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		
49.10	A. Greeting cards	40%	Free			
	B. Other	25%	Free			
	Calendars of any kind, of paper or paperboard, including calendar blocks	40%	Free	892.94		
49.11	Other printed matter, including printed pictures and photographs :			892.99		
	A. Framed :					
	(1) Of wood	50%	Free			
	(2) Other	75%	Free			
	B. Labels	25%	Free			
	C. Other	Free	Free			

SECTION XI  
TEXTILES AND TEXTILE ARTICLES

## NOTES

1. This Section does NOT include :

- (a) Animal brush making bristles or hair (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 of heading No. 25.24 or articles of asbestos and other products of heading No. 68.13 or 68.14 ;
- (e) Articles falling within heading No. 30.04 or 30.05 (for example, wadding, gauze, bandages and similar articles for medical or surgical purposes, sterile surgical suture materials) ;
- (f) Sensitised textile fabric (heading No. 37.03) ;
- (g) Monofil of which any cross-sectional dimension exceeds 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, bonded fibre fabrics or similar bounded yarn fabrics impregnated, coated, covered or laminated with rubber, and articles thereof, falling within Chapter 40 ;
- (i) Skins with their wool on (Chapter 41 or 43) or articles of furskin, artificial fur or articles thereof, falling within Chapter 43 ;
- (k) Articles of textile materials falling within heading No. 42.01 or 42.02 ;
- (l) Products and articles of Chapter 48 (for example, cellulose wadding) ;
- (m) Footwear or parts of footwear, gaiters or leggings or similar articles classified in Chapter 64 ;
- (n) Headgear or parts thereof falling within Chapter 65 ;
- (o) Hair nets (heading No. 65.05 or 67.04, as the case may be) ;
- (p) Goods falling within Chapter 67 ;
- (q) Abrasive-coated threads, cords or fabric (heading No. 68.06) ;
- (r) Glass fibre or articles of glass fibre, other than embroidery with glass thread on a visible ground of fabric (Chapter 70) ;
- (s) Articles falling within Chapter 94 (furniture and bedding) ; or
- (t) Articles falling within Chapter 97 (for example, toys, games and sports requisites).

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

- (a) Goods containing more than 10 per cent by weight of silk, moil 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 pre-dominates 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, of a weight exceeding 2 g/m (18,000 denier) ;

(b) Of man-made fibres (including yarns of two or more monofil of Chapter 51), of a weight exceeding 1 g/m (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 for the manufacture of man-made fibres (discontinuous), and multifilament yarn without twist or with a twist of less than 5 turns per metre ;

(c) Silk 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 or in some other manner indicating its use in the textile industry (for example, on cops, twisting mill tubes, pirns, conical bobbins or spindles, or reeled in the form of cocoons for embroidery looms).

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

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

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

- (a) Cut otherwise than into rectangles;
- (b) Made and finished by weaving and ready for use (or merely needing separation by cutting dividing threads) and not requiring sewing or further fabrication (for example, certain 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.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
50.01	Silk-worm cocoons suitable for reeling	33½%	Free	261.00		Kg.
50.02	Raw silk (not thrown)	33½%	Free	261.00		Kg.
50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags)	33½%	Free	261.00		Kg.
50.04	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale	33½%	Free	651.10		Kg.
50.05	Yarn spun from silk waste other than noil, not put up for retail sale	33½%	Free	651.10		Kg.
50.06	Yarn spun from noil silk, not put up for retail sale	33½%	Free	651.10		Kg.
50.07	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale	33½%	Free	651.10		Kg.
50.08	Silk-worm gut ; imitation catgut of silk	33½%	Free	651.10		Kg.
50.09	Woven fabrics of silk or of waste silk other than noil :			653.19		Sq. Metre and Kg.

Section XI  
50.09

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Code No. (5)	Statistical Key	
		Fiscal Entry (3)	Full (4)		Description (6)	Unit of Quantity (7)
50.10	A. Brocade ; damask ; madras	the sq. metre 84k or 100%	Free	653.19		Sq. Metre and Kg.
	B. Other	the sq. metre 96k or 100%	Free			
	Woven fabrics of noil silk :					
	A. Brocade ; damask ; madras	the sq. metre 84k or 100%	Free			
	B. Other	the sq. metre 96k 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 :  A. Sewing thread	the kg. (net thread weight) ₹1.21 or 33½%	Free	651.60 651.70	Of synthetic fibres Of regenerated fibres	Kg. Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
51.02	B. Darning, crocheting or embroidery	the kg. (net thread weight) 88k or 33½%	Free			
	C. Other	the kg. (net thread weight) 18k	Free			
	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials :			651.60	Of synthetic fibres	Kg.
	A. Sewing thread	the kg. (net thread weight) 1.21 or 33½%	Free	651.70	Of regenerated fibres	Kg.
	B. Darning, crocheting or embroidery	the kg. (net thread weight) 88k or 33½%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
51.03	C. Other	the kg. (net thread weight) 18k	Free			
	Yarn of man-made fibres (continuous), put up for retail sale :			651.60	Of synthetic fibres	Kg.
				651.70	Of regenerated fibres	Kg.
	A. Sewing thread	the kg. (net thread weight) $\text{N}1.21$ or $33\frac{1}{3}\%$	Free			
	B. Darning, crocheting or embroidery	the kg. (net thread weight) 88k or $33\frac{1}{3}\%$	Free			
	C. Other	the kg. (net thread weight) 18k	Free			

Section XI  
51.04

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
51.04	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. Metre and Kg.
	A. Brocade ; damask ; madras	the sq. metre 84k or 100%	Free	653.58	Headties of synthetic fibres in the piece	Sq. Metre and Kg.
	B. Suitings	the sq. metre 96k or 100%	Free	653.59	Synthetic fibres coloured, printed or piece-dyed	Sq. Metre and Kg.
	C. Other	the sq. metre 46k or 66½%	Free	653.67	Of regenerated fibres, white, bleached or unbleached	Sq. Metre and Kg.
				653.69	Of regenerated fibres, coloured, printed or piece-dyed	Sq. Metre and Kg.

CHAPTER 52  
METALLISED TEXTILES

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
52.01	Metallised yarn, being textile yarn spun with metal or covered with metal by any process	33½%	Free	651.90		Kg.
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. metre 96k or 100%	Free	653.90		Kg.

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.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
53.01	Sheep's or lambs' wool, not carded or combed	the kg. 7k	Free	262.00		Kg.
53.02	Other animal hair (fine or coarse), not carded or combed	the kg. 7k	Free	262.00		Kg.



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
53.03	Waste of sheep's or lambs' wool or of other animal hair (fine or coarse), not pulled or garnetted	the kg. 7k	Free	262.00		Kg.
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)	the kg. 7k	Free	262.00		Kg.
53.05	Sheep's or Lambs' wool or other animal hair (fine or coarse), carded or combed	the kg. 7k	Free	262.00		Kg.
53.06	Yarn of carded sheep's or lambs' wool (woollen yarn) not put up for retail sale	50%	Free	651.20		Kg.
53.07	Yarn of combed sheeps' or lambs' wool (worsted yarn) not put up for retail sale	50%	Free	651.20		Kg.
53.08	Yarn of fine animal hair (carded or combed), not put up for retail sale	50%	Free	651.20		Kg.
53.09	Yarn of Horsehair or other coarse animal hair, not put up for retail sale	50%	Free	651.20		Kg.
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		Kg.

**Section XI**  
**53.11**

<i><b>Tariff No.</b></i>  (1)	<i><b>Tariff Description</b></i>  (2)	<i><b>Rate of Duty</b></i>		<i><b>Statistical Key</b></i>		
		<i><b>Fiscal Entry</b></i>  (3)	<i><b>Full</b></i>  (4)	<i><b>Code No.</b></i>  (5)	<i><b>Description</b></i>  (6)	<i><b>Unit of Quantity</b></i>  (7)
53.11	Woven fabrics of sheep's lambs' wool or of fine animal hair	the sq. metre 96k or 100%	Free	653.20		Sq. Metre and Kg.
53.12	Woven fabric of coarse animal hair other than horse-hair	the sq. metre 96k or 100%	Free	653.90		Sq. Metre and Kg.
53.13	Woven fabrics of horse-hair	the sq. metre 96k or 100%	Free	653.90		Sq. Metre and Kg.

Section XI  
54.01CHAPTER 54  
FLAX AND RAMIE

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)
54.01	Flax, raw or processed but not spun ; flax tow and waste (including pulled or garnetted rags)	33½%	Free	265.00		Kg.
54.02	Ramie, raw or processed but not spun; ramie noils and waste (including pulled or garnetted rags)	33½%	Free	265.00		Kg.
54.03	Flax or ramie yarn, not put up for retail sale	33½%	Free	651.50		Kg.
54.04	Flax or ramie yarn, put up for retail sale	33½%	Free	651.50		Kg.
54.05	Woven fabrics of flax or of ramie	the sq. metre 96k or 100%	Free	653.30		Sq. Metre and Kg.

## 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		Kg.
55.02	Cotton linters	33½%	Free	263.00		Kg.
55.03	Cotton waste (including pulled or garnetted rags), not carded or combed	33½%	Free	263.00		Kg.
55.04	Cotton, carded or combed	33½%	Free	263.00		Kg.
55.05	Cotton yarn, not put up for retail sale :			651.30		Kg.
	A. Sewing thread	the kg. (net thread weight) ¥1.21 or 33½%	Free			
	B. Darning, crocheting or embroidery	the kg. (net thread weight) 88k or 33½%	Free			
	C. Other	the kg. (net thread weight) 18k	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
55.06	Cotton yarn, put up for retail sale :			651.40		Kg.
	A. Sewing thread	the kg. (net thread weight) ₹1.21 or 33½%	Free			
	B. Darning, crocheting or embroidery	the kg. (net thread weight) 88k or 33½%	Free			
	C. Other	the kg. (net thread weight) 18k	Free			
55.07	Cotton gauze	the sq. metre 46k or 66½%	Free	652.25 652.29	White Other	Sq. Metre and Kg. Sq. Metre and Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
55.08	Terry towelling and similar terry fabrics of cotton	the sq. metre 48k or 50%	Free	652.10	Grey (unbleached), not mercerised	Sq. Meter and Kg.
				652.25	White (bleached)	Sq. Metre and Kg.
				652.26	Printed	Sq. Metre and Kg.
				652.27	Piece-dyed	Sq. Metre and Kg.
				652.28	Colour-woven	Sq. Metre and Kg.
				652.29	Other	Sq. Metre and Kg.
55.09	Other woven fabrics of cotton :	the sq. metre 84k or 100%	Free	652.10	Grey (unbleached), not mercerised	Sq. Metre and Kg.
				652.25	White (bleached)	Sq. Metre and Kg.
				652.26	Printed	Sq. Metre and Kg.
				652.27	Piece-dyed	Sq. Metre and Kg.
				652.28	Colour-woven	Sq. Metre and Kg.
				652.29	Other	Sq. Metre and Kg.
	A. Brocade ; damask ; madras					

Section XI  
55.09

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	B. Suiting	the sq. metre 96k or 100%	Free			
	C. Other :					
	(1) Imported for use exclusively for the production of umbrellas by a manufacturer approved in that behalf by the Commissioner	33 $\frac{1}{3}$ %	Free			
	(2) Imported for use exclusively for the manufacture of imitation leather, carpets or linoleum by a manufacturer approved in that behalf by the Commissioner	the sq. metre 1k	Free			
	(3) Other	the sq. metre 46k or 66 $\frac{2}{3}$ %	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 more than 2 g/m (18,000 denier) :
    - (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	the kg. (net thread weight) 7k	Free	266.00		Kg.
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)	the kg. (net thread weight) 7k	Free	266.00		Kg.



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning	the kg. (net thread weight) 7k	Free	266.00		Kg.
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning	the kg. (net thread weight) 7k	Free	266.00		Kg.
56.05	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale :			651.70		Kg.
	A. Sewing thread	the kg. (net thread weight) N1.21 or 33½%	Free			
	B. Darning, crocheting or embroidery	the kg. (net thread weight) 88k or 33½%	Free			
	C. Other	the kg. (net thread weight) 18k	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	Yarn of man-made fibres (discontinuous or waste), put up for retail sale :			651.60		Kg.
	A. Sewing thread	the kg. (net thread weight) ₹1.21 or 33½%	Free			
	B. Darning, crocheting or embroidery	the kg. (net thread weight) 88k or 33½%	Free			
	C. Other	the kg. (net thread weight) 18k	Free			
56.07	Woven fabrics of man-made fibres (discontinuous or waste) :			653.54	Of synthetic fibres, white	Sq. Metre and Kg.
	A. Brocade ; damask ; madras	the sq. metre 84k or 100%	Free	653.55	Of synthetic fibres, printed	Sq. Metre and Kg.
				653.56	Of synthetic fibres, piece-dyed	Sq. Metre and Kg.

Section XI  
56.07

Tariff 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. Suitings	the sq. metre 96k or 100%	Free	653.57	Of synthetic fibres, yarn dyed	Sq. Metre and Kg.
				653.64	Of regenerated fibres, white	Sq. Metre and Kg.
				653.65	Of regenerated fibres, printed	Sq. Metre and Kg.
	C. Other	the sq. metre 46k or 66½%	Free	653.66	Of regenerated fibres, piece-dyed	Sq. Metre and Kg.
				653.67	Of regenerated fibres, yarn dyed	Sq. Metre and Kg.

## CHAPTER 57

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
57.01	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		Kg.
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		Kg.
57.03	Jute and other textile bast fibres not elsewhere specified or included, raw or processed but not spun ; tow and waste thereof (including pulled or garnetted rags or ropes)	33½%	Free	264.00		Kg.
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		Kg.
57.05	Yarn of true hemp	33½%	Free	651.50		Kg.
57.06	Yarn of jute or of other textile bast fibres of heading No. 57.03	33½%	Free	651.90		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
57.07	Yarn of other vegetable textile fibres	33½%	Free	651.90		Kg.
57.08	Paper yarn	25%	Free	651.90		Kg.
57.09	Woven fabrics of true hemp :			653.30		Sq. Metre and Kg.
	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 umbrellas by a manufacturer approved in that behalf by the Commissioner	33½%	Free			
	C. Other	the sq. metre 46k or 66½%	Free	653.30		Sq. Metre
57.10	Woven fabrics of jute or of the other textile bast fibres of heading No. 57.03 :			653.40		Sq. Metre and Kg.
	A. Imported for use exclusively for the manufacture of jute bags and carpets by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	B. Imported for use exclusively for the manufacture of imitation leather or linoleum by a manufacturer approved in that behalf by the Commissioner	the sq. metre 1k	Free			
	C. Other	the sq. metre 46k or 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)
57.11	Woven fabrics of other vegetable textile fibres :			653.90		Sq. Metre and Kg.
	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	the sq. metre 46k or 66½%	Free			
57.12	Woven fabrics of paper yarn :			653.90		Sq. Metre and Kg.
	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	the sq. metre 46k or 66½%	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 "rug" are to be taken to extend to similar articles having the characteristics of floor coverings but intended for use for other purposes. These headings are to be taken not to apply to felt carpets, which fall within Chapter 59.

3. For the purposes of heading No. 58.05, the expression "narrow woven fabrics" means :

(a) Woven fabrics of a width not exceeding 30 cm, whether woven as such or cut from wider pieces, provided with selvages (woven, gummed or made otherwise) on both edges ;

(b) Tubular woven fabrics of a flattened width not exceeding 30 cm ; and

(c) Bias binding with folded edges, of a width when unfolded not exceeding 30 cm.

Narrow woven fabrics in the form of 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 fabrics 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 (T)
(1)	(2)	(3)	(4)	(5)	(6)	
58.01	Carpets, carpeting and rugs, knotted (made up or not)	50%	Free	657.90		Sq. Metre
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. Metre

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
58.03	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. Metre
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. metre 96k or 100%	Free	653.13		Sq. Metre and Kg.
				652.23	Of Cotton	Sq. Metre and Kg.
				653.22	Of Wool	Sq. Metre and Kg.
				653.53	Of synthetic fibres	Sq. Metre and Kg.
				653.63	Of regenerated fibres	Sq. Metre and Kg.
				653.97	Other	Sq. Metre and Kg.
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 :	the sq. metre 96k or 100%	Free	654.01		Sq. Metre and Kg.
	A. Pile and chenille fabrics					
	B. Other	the sq. metre 46k or 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)
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		Kg.
58.07	Chenille yarn (including flock Chenille yarn), gimped yarn (other than metallised yarn of heading No. 52.01 and gimped horse-hair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like:					
	A. Yarns:					
	(1) Crocheting, darning or embroidery	the kg. (net thread weight) 88k or 33½%	Free			
	(2) Other	the kg. (net thread weight) 18k	Free			
	B. Tassels, pompons and the like	40%	Free			
	C. Other	the sq. metre 46k or 66½%	Free			

**Section XI**  
**58.08**

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain	the sq. metre 96k or 100%	Free	654.09		Kg.
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. metre 96k or 100%	Free	654.09		Kg.
58.10	Embroidery, in the piece, in strips or in motifs :			654.09		Kg.
	A. Embroidered pile and chenille fabrics	the sq. metre $\geq 1.20$ or 100%	Free			
	B. Other	the sq. metre 96k or 100%	Free			

## CHAPTER 59

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

## NOTES

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

2.—(A) Heading No. 59.08 is to be taken to apply to textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials whatever the weight per square metre and whatever the nature of the plastic material (compact, foam, sponge or expanded). It does not, however, cover :

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

(b) Products which cannot, without fracturing, be bent manually around a cylinder of a diameter 7 mm, at a temperature between 15°C and 30°C (usually Chapter 39) ; or

(c) Products in which the textile fabric is either completely embedded in artificial plastic material or coated or covered on both sides with such material (Chapter 39).

(B) Heading No. 59.12 does not apply to :

(a) Fabrics in which the impregnation or coating cannot be seen with the naked eye (usually Chapters 50 to 58 and 60) ; for the purpose of this provision, no account should be taken of any resulting change of colour ;

(b) Fabrics painted with designs (other than painted canvas being theatrical scenery, studio back-cloths or the like) ;

(c) Fabrics covered with flock, dust, powdered cord or the like and bearing designs resulting from these treatments ; or

(d) Fabrics finished with normal dressings having a basis of amylaceous or similar substances.

3. For the purposes of this Chapter :

(A) 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 g/m<sup>2</sup> ; or

(ii) Weighing more than 1,500 g/m<sup>2</sup> 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 strip, of expanded, foam or sponge rubber, combined with textile fabric, other than those falling in Chapter 40 by virtue of the last paragraph of Note 2 to that Chapter ;

(B) In heading No. 59.13, the expression "elastic textile fabrics" means fabrics (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads or with other elastomeric fibres having at least the same properties of elongation and recovery as those required for synthetic rubber.

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 textiles 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
59.01	Wadding and articles of wadding ; textile flock and dust and mill neps	40%	Free	655.80		Kg.
59.02	Felt and articles of felt, whether or not impregnated or coated :			655.10		
	A. Carpets, carpeting, mats and matting	50%	Free			
	B. Other	40%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated :			655.40		
	A. Fabrics	the sq. metre 46k or 66½%	Free			
	B. Towels	the sq. metre 48k or 50%	Free			
	C. Other made-up articles	40%	Free			
59.04	Twine, cordage, ropes and cables, plaited or not :			655.61		Kg.
	A. Imported for use exclusively in the production of fishing nets by a manufacturer approved in that behalf by the Commissioner	5%	Free			
	B. Other	33½%	Free			
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope :			655.63 655.64	Cargo nets Other nets and netting	Kg.
	A. Cargo nets, fishing nets	33½%	Free			
	B. Other	40%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
59.06	Other articles made from yarns, twine cordage, or rope or cables, other than textile fabrics and articles made from such fabrics	40%	Free	655.65 655.69	Fenders and other ships' or boats' gear Other	Kg. Kg.
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	the sq. metre 46k or 66½%	Free	655.40		Kg.
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials	the sq. metre 46k or 66½%	Free			Kg.
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil	the sq. metre 46k or 66½%	Free	655.40		Kg.
59.10	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings ; floor coverings consisting of a coating applied on a textile base, cut to shape or not	50%	Free	657.40		Sq. Metre

Section XI  
59.11

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
59.11	Rubberised textile fabrics, other than rubberised knitted or crocheted goods	the sq. metre 46k or 66 $\frac{1}{2}$ %	Free	655.40		Kg.
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths or the like:			655.40		Kg.
	A. Painted canvas being theatrical scenery, and studio back-cloths or the like	40%	Free			
	B. Other	the sq. metre 46k or 66 $\frac{1}{2}$ %	Free			
59.13	Elastic textile fabrics (other than knitted or crocheted goods)	the sq. metre 46k or 66 $\frac{1}{2}$ %	Free	655.50		Kg.
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles	40%	Free	655.80		Kg.



**Section XI**  
**59.15**

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)
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials	40%	Free	655.90		Kg.
59.16	Transmission, conveyor or elevator belts or belting, of textile materials whether or not strengthened with metal or other material :			655.90		Kg.
	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		Kg.
	A. Fabrics	the sq. metre 46k or 66½%	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 knitted or crocheted articles and to parts thereof :

- (a) Knitted or crocheted directly to shape whether imported as separate items or in the form of a number of items in the length ;
- (b) Made up, by sewing or otherwise.

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

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

5. For the purposes of this Chapter :

- (a) "Elastic" means consisting of textile materials combined with rubber threads or with other elastomeric fibres having at least the same properties of elongation and recovery as those required for synthetic rubber.
- (b) "Rubberised" means impregnated, coated, covered or laminated with rubber ; or made with textile thread impregnated, coated or covered 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	<b>Knitted or crocheted fabric, not elastic nor rubberised :</b>			653.71	Of cotton	Kg.
	A. Knitted fabric of the type commonly used in the manufacture of singlets	the kg. <b>₹1.15</b> or 50%	Free	653.72	Of synthetic or man-made fibres	Kg.
				653.73	Of silk	Kg.

Tariff 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	Kg.
	(1) Where in the opinion of the Board, the linear measurement cannot be readily ascertained	the kg. ₹2.21 or 100%	Free			
	(2) Suitings	the sq. metre 96k or 100%	Free			
	(3) Other	the sq. metre 46k or 66½%	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 10k or 60%	Free	841.42		Doz. Pair
60.04	Under garments, knitted or crocheted, not elastic nor rubberised :			841 46	Chemises, singlets, undervests and similar garments	Doz.
	A. Shirts	each ₹1.50 or 50%	Free			
	B. Other	each 38k or 50%	Free			

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (7)
60.05	Outer garments and other articles, knitted or crocheted, not elastic nor rubberised :			841.44		
	A. Headties	To be dutied at the rate appli- cable to the corres- ponding consti- tuent textile fabric	Free			
	B. Jackets ; trousers (including jodphurs and riding breeches)	each ₹1.50 or 50%	Free			
	C. Blouses	each ₹1.00 or 50%	Free			
	D. Other	each 38k or 50%	Free			

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (7)
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) Where in the opinion of the Board the linear measurement cannot be readily ascertained</p> <p>(2) Other</p> <p><b>B. Articles :</b></p> <p>(1) Stockings</p> <p>(2) Other</p>	<p>the kg. ₹2.21 or 100%</p> <p>the sq. metre 46k or 50%</p> <p>the pair 10k or 60%</p> <p>each 38k or 50%</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>	841.45		

Section XI  
Notes

## 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 No. 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 to textile fabrics (other than knitted or crocheted fabric) cut to shape for making articles of this Chapter.

Heading No. 61.09, however, also includes fabrics knitted or crocheted to shape for making articles classified in that heading, whether imported as separate items or in the form of a number of items in the length.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
61.01	Men's and boys' outer garments :			841.11		Doz.
	A. Diving suits other than sports clothing	Free	Free			
	B. Professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-law	10%	Free			
	C. Jackets ; trousers (including jodphurs and riding breeches)	each ₦1.50 or 50%	Free			
	D. Other	each 38k or 50%	Free			
61.02	Womens', girls' and infants' outer garments :			841.12		Doz.
	A. Professional robes of judges, law officers, magistrates and all officers of the Nigerian Civil Service who are barristers-at-law	10%	Free			
	B. Jackets ; trousers (including jodphurs and riding breeches)	each ₦1.50 or 50%	Free			
	C. Blouses	each ₦1.00 or 50%	Free			
	D. Other	each 38k or 50%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
61.03	Men's and boys' under-garments, including collars, shirt fronts and cuffs :			841.47	Shirts	Doz.
				841.13	Other	Doz.
	A. Shirts	each ₦1.50 or 50%	Free			
	B. Other	each 38k or 50%	Free			
61.04	Women's, girls' and infants' under-garments :			841.47	Shirts	Doz.
				841.14	Other	Doz.
	A. Shirts	each ₦1.50 or 50%	Free			
	B. Other	each 38k or 50%	Free			
61.05	Hankerchiefs	To be dutied at the rate appli- cable to the corres- ponding consti- tuent textile fabric	Free	841.21		Doz.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		Unit of Quantity (7)
		Fiscal Entry	Full	Code No.	Description	
(1)	(2)	(3)	(4)	(5)		
61.06	Shawls, scarves, mufflers, mantillas veils and the like	To be dutied at the rate appli- cable to the corres- ponding consti- tuent textile fabric	Free	841.22		Doz.
61.07	Ties, bow ties and cravats	40%	Free	841.23		
61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments	40%	Free	841.24		
61.09	Corsets, corsetbelts, suspenderbelts, brassieres, braces, suspenders, gar- ters and the like (including such articles of knitted or crocheted fabric) whether or not elastic :			841.25		
	A. Corsets	each 25k or 40%	Free			
	B. Brassieres	each 12k or 40%	Free			
	C. Other	40%	Free			



Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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 10k or 60%	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		

## 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 or similar bonded yarn 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. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
62.01	Travelling rugs and blankets	each 70k or 66½%	Free	656.60		Kg.
62.02	Bed linen, table linen, toilet linen, and kitchen linen; curtains and other furnishing articles:			656.93 656.95 656.94	Towels Mosquito and sandfly nets Bed linen, table linen, altar linen, napkins and pillow cases	Sq. Metre Kg. Kg.
	A. Towels	the sq. metre 48k or 50%	Free	656.99	Other	Kg.
	B. Mosquito nets	20%	Free			
	C. Bedsheets, bed spreads, bed covers, curtains, table covers and table cloths	To be dutied at the rate applicable to the corresponding constituent textile fabric	Free			
	D. Other	50%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
62.03	Sacks and bags, of a kind used for the packing of goods :			931.03	Reimported sacks and bags	
	A. Of jute with dimensions not exceeding 112 cm by 71 cm (not loosely sewn) shown to the satisfaction of the Board to be imported for the packing of goods	each 10k	Free	656.10	Other	No. and Kg.
	B. Other :					
	(1) Loosely or temporarily sewn	Dutied as piece-goods at the rate applicable to the textile material from which made	Free			
	(2) Other :					
	(a) Imported for the packing of goods by any Marketing Board Approved by the Commissioner	each 5k	Free			
	(b) Other	each 20k or 40%	Free			

Section XI  
62.04

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Code No.  (5)	Statistical Key	Unit of Quantity (7)
		Fiscal Entry  (3)	Full  (4)		Description  (6)	
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods :			656.20		Kg.
	A. Mattresses, cushions and pillows	66½%	Free			
	B. Other	40%	Free			
62.05	Other made up textile articles (includ- ing dress patterns) :			656.99		Kg.
	A. Umbrella and sunshade covers	each 20k or 40%	Free			
	B. Cushions	66½%	Free			
	C. Other	40%	Free			

Section XI  
63.01

## CHAPTER 63

## OLD CLOTHING AND OTHER TEXTILE ARTICLES : RAGS

Tariff No.	Tariff Description	Rate of Duty		Code No.	Statistical Key	Unit of Quantity (7)
		Fiscal Entry	Full		Description	
(1)	(2)	(3)	(4)	(5)	(6)	
63.01	Clothing, clothing accessories, traveling 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 kg. 27k or 40%	Free	267.03	Second-hand clothing of all materials imported in bulk	Kg.
63.02	Used or new rags, scrap twine, cordage, rope and cable and worn-out articles of twine, cordage, rope or cables :			267.04		Kg.
	A. Rags	the kg. 27k 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 or similar bonded yarn fabrics) (heading No. 62.05) ;

(b) Old footwear falling within heading No. 63.01 ;

(c) Articles of asbestos (heading No. 68.13) ;

(d) Orthopaedic footwear or other orthopaedic appliances, or parts thereof (heading No. 90.19) ; or

(e) Toys and skating boots with skates attached (Chapter 97).

2. For the purposes of headings Nos. 64.05 and 64.06, the expression 'parts' is 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 these materials.

Tariff No.	Tariff Description	Rate of Duty		Code No.	Statistical Key	Unit of Quantity
		Fiscal Entry	Full		Description	
(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			

Section XII  
64.02

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)
64.02	Footwear with outer soles of leather or composition leather ; footwear (other than footwear falling within heading No. 64.01) with outer soles of rubber or artificial plastic material :			851.02		Pair
	A. Children's wear, accepted as such by the Board	33½%	Free			
	B. Other	100%	Free			
64.03	Footwear with outer soles of wood or cork :			851.03		Pair
	A. Children's wear, accepted as such by the Board	33½%	Free			
	B. Other	100%	Free			
64.04	Footwear with outer soles of other materials :			851.04		Pair
	A. Children's wear, accepted as such by the Board	33½%	Free			
	B. Other	100%	Free			
64.05	Parts of footwear (including uppers, insoles and screw-on heels) of any material except metal :			612.30		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
64.06	A. Footwear imported unassembled	Appropriate duty as shown in headings Nos. 64.01 to 64.04	Free	851.05		Pair
	B. Uppers :					
	(1) Of rubber or canvas	the pair 60% or 40%	Free			
	(2) Other	the pair 25% or 40%	Free			
	C. Other, including soles and heels	66%	Free			
	Gaiters, spats, leggings, puttees, cricket pads, shin-guards and similar articles, and parts thereof :					
	A. Cricket pads, shin-guards and similar articles	25%	Free			
	B. Other	40%	Free			



Section XII  
65.01

## 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		Kg.
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		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key			
		Fiscal Entry	Full	Code No.		Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)		(6)	(7)
65.03	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.
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			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	Of felt		No.
				841.52	Other		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 chinstraps, 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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)	each article 50% 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		Kg.

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

Section XII  
67.01

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)
67.02	A. Articles of apparel and clothing accessories	40%	Free			
	B. Other	33½%	Free			
	Artificial flowers, foliage or fruit and parts thereof ; articles made of artificial flowers, foliage or fruit :			899.99		
	A. Fruits and parts thereof :					
67.03	(1) Of plastic material	75%	Free			
	(2) Other	33½%	Free			
	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	899.99		
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		

Section XII  
67.04

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)
67.05	<b>A. Wigs :</b>					
	(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 ₦10.00 or 100%	Free			
	<b>B. Other</b>	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, 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)
  - (i) Goods falling within Chapter 91 (for example, clocks and clock cases);
  - (k) Articles falling within Chapter 95.07;
  - (l) Articles falling within Chapter 97 (for example, toys, games and sports requisites);
  - (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		Kg.
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 :					Kg.
	A. Articles of furniture not falling within Chapter 94	75%	Free	661.34		
	B. Tiles	66½%	Free	661.35		
	C. Other, including tombstone	31½%	2%	661.39		
68.03	Worked slate and articles of slate, including articles of agglomerated slate :					Kg.
	A. Tiles	66½%	Free	661.35		
	B. Other	31½%	2%	661.39		



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 natural or artificial abrasives, or of pottery, with or without cores, shanks, sockets, axles and the like of other materials, but without frameworks, segments and other finished parts of such stones and wheels, of natural stone (agglomerated or not), of agglomerated natural or artificial abrasives, or of pottery	33½%	Free	663.10		Kg.
68.05	Hand polishing stones, whetstones, oil-stones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	20%	Free	663.10		Kg.
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		Kg.
	A. Hand tools	20%	Free			
	B. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
68.07	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating, or sound-absorbing mineral materials, other than those falling in heading No. 68.12 or 68.13, or in Chapter 69	33½%	Free	663.50		Kg.
68.08	Articles of asphalt or of similar material (for example of petroleum bitumen or coal tar pitch):			661.89		Kg.
	A. Tiles	66½%	Free			
	B. Other	33½%	Free			
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:			661.89		Kg.
	A. Tiles	66½%	Free			
	B. Other	33½%	Free			
68.10	Articles of plastering materials:			663.60		Kg.
	A. Tiles	66½%	Free			
	B. Other	33½%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Code No. (5)	Statistical Key	
		Fiscal Entry (3)	Full (4)		Description (6)	Unit of Quantity (7)
68.11	Articles of cement (including slag cement), of concrete or of artificial stone (including granulated marble agglomerated with cement), reinforced or not :			663.60		Kg.
	A. Articles of furniture not falling within Chapter 94 ; parts thereof	75%	Free			
	B. Tiles	66½%	Free			
	C. Other, including tombstones	33½%	Free			
68.12	Articles of asbestos-cement, of cellulose fibre-cement or the like :			661.84	Asbestos-cement sheets, corrugated	Kg.
	A. Articles of furniture not falling within Chapter 94 ; parts thereof ; pipes	75%	Free	661.85	Asbestos-cement tiles and ridgings	Kg.
	B. Corrugated sheets, of a kind used for roofing and ridgings	20%	Free	661.86	Asbestos-cement sheets, not corrugated	Kg.
	C. Tiles	66½%	Free	661.87	Asbestos-cement pipes	Kg.
	D. Other	33½%	Free	661.89	Other	Kg.
68.13	Fabricated asbestos and articles thereof (for example, asbestos board, thread and fabric ; asbestos clothing, asbestos jointing), reinforced or not, other than goods falling within heading No. 68.14 ; mixtures with a basis of asbestos and mixtures with a basis of asbestos and magnesium carbonate, and articles of such mixtures :			663.80		Kg.

Tariff 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. Articles of apparel :					
	(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	66½%	Free			
	E. Other	33½%	Free			
68.14	Friction material (segments, discs, washers, strips, sheets, plates, rolls and the like) of a kind suitable for brakes, for clutches or the like, with a basis of asbestos, other mineral substances or of cellulose, whether or not combined with textile or other materials	33½%	Free	663.80		Kg.
68.15	Worked mica and articles of mica, including bonded mica splittings on a support of paper or fabric (for example micanite and mica-folium)	33½%	Free	663.40		Kg.
68.16	Articles of stone or of other mineral substances (including articles of peat), not elsewhere specified or included	33½%	Free	663.60		Kg.

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

Tariff 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 siliceous fossile meals or of similar siliceous earths (for example, kieselguhr, tripolite or diatomite) :			662.30		
	A. Fire bricks	10%	Free			
	B. Tiles	66½%	Free			
	C. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
69.02	Refractory bricks, blocks, tiles and similar refractory constructional goods, other than goods falling within heading No. 69.01 :			662.30		Kg.
	A. Fire bricks	10%	Free			
	B. Tiles	66 $\frac{2}{3}$ %	Free			
	C. Other	33 $\frac{1}{3}$ %	Free			
69.03	Other refractory goods (for example, retorts, crucibles, muffes, nozzles, plugs, supports, cupels, tubes, sheaths, and rods), other than goods falling within heading No. 69.01	33 $\frac{1}{3}$ %	Free	663.70		
69.04	Building bricks (including flooring blocks, supports or filler tiles and the like) :			662.41		Kg.
	A. Tiles	66 $\frac{2}{3}$ %	Free			
	B. Other	33 $\frac{1}{3}$ %	Free			
69.05	Roofing tiles, chimney-pots, cowls, chimney-liners, cornices and other constructional goods, including architectural ornaments :			662.42		Kg.
	A. Ridgings of a kind used for roofing	20%	Free			
	B. Tiles	66 $\frac{2}{3}$ %	Free			
	C. 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)
69.06	Piping, conduits and guttering (including angles, bends and similar fittings)	33½%	Free	662.43		Kg.
69.07	Unglazed setts, flags and paving, hearth and wall tiles :			662.49		Kg.
	A. Mosaics ; tiles	66½%	Free			
	B. Other	33½%	Free			
69.08	Glazed setts, flags and paving, hearth and wall tiles :			662.49		Kg.
	A. Mosaics ; tiles	66½%	Free			
	B. Other	33½%	Free			
69.09	Laboratory, chemical or industrial wares ; troughs, tubs and similar receptacles of a kind used in agriculture ; pots, jars and similar articles of a kind commonly used for the conveyance or packing of goods :			663.90		Kg.
	A. Water filters and other appliances for the filtration of water, and parts thereof	Free	Free			
	B. Other	33½%	Free			
69.10	Sinks, wash basins, bidets, water closet pans, urinals, baths and like sanitary fixtures	33½%	Free	812.20		Kg.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
69.11	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of porcelain of china (including biscuit porcelain and parian)	75%	Free	666.40		Kg.
69.12	Tableware and other articles of a kind commonly used for domestic or toilet purposes, of other kinds of pottery :			666.50		Kg.
	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		Kg.
	A. Beads	the kg. gross 44k	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		Kg.



Section XIII  
Notes

## 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, 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 heading No. 70.20, the expression "wool" means :

- (a) Mineral wools with a silica ( $\text{SiO}_2$ ) content not less than 60 per cent by weight ;
- (b) Mineral wools with a silica ( $\text{SiO}_2$ ) content less than 60 per cent but with an alkaline oxide ( $\text{K}_2\text{O}$  and/or  $\text{Na}_2\text{O}$ ) content of more than 5 per cent by weight or a boric oxide ( $\text{B}_2\text{O}_3$ ) content of more than 2 per cent by weight.

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

4. 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. Metre
70.05	Unworked drawn or blown glass (including flashed glass), in rectangles	33½%	Free	664.30		Sq. Metre
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass) in rectangles, surface ground or polished, but not further worked	33½%	Free	664.40		Sq. Metre
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	33½%	Free	664.90		Sq. Metre

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	33½%	Free	664.70		Kg.
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed : A. Framed mirrors for domestic use : (1) Of wood (2) Other B. Other	50% 75% 33½%	Free Free Free	664.80		
70.10	Carboys, bottles, jars, pots, tubular containers and similar containers of glass, of a kind commonly used for the conveyance or packing of goods ; stoppers and other closures, of glass: A. Empty bottles * and containers imported for use in bottling beer, stout, mineral waters and alcoholic drinks B. Other	33½% 50%	Free Free	665.13 665.14 665.15	Bottles for beer and soft drinks Other bottles Other	Kg. Kg. Kg.
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	40%	Free	665.15		Kg.

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)	
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		Kg.
70.14	Illuminating glassware, signalling glassware and optical elements of glass, not optically worked nor of optical glass :			812.47	Lamps glass and chimneys	No.
	A. Lighting fittings of a kind used for domestic purposes	40%	Free	812.45	Lamps, portable, non-electric	No.
	B. Lighthouse lenses and other optical elements specialised for navigational aids	Free	Free	812.49	Other	
	C. Other	33½%	Free			
70.15	Clock and watch glasses and similar glasses (including glass of a kind used for sun glasses but excluding glass suitable for corrective lenses), curved, bent, hollowed and the like ; glass spheres and segments of spheres, of a kind used for the manufacture of clock and watch glasses and the like	33½%	Free	664.90		
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		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
70.17	A. Tiles	66 $\frac{2}{3}$ %	Free	665.81		Kg.
	B. Other	33 $\frac{1}{3}$ %	Free			
	Laboratory, hygienic and pharmaceutical glassware, whether or not graduated or calibrated; glass ampoules	33 $\frac{1}{3}$ %	Free			
70.18	Optical glass and elements of optical glass, other than optically worked elements; blanks for corrective spectacle lenses	33 $\frac{1}{3}$ %	Free	664.90		
70.19	Glass beads, imitation pearls, imitation precious and semi-precious stones, fragments and chippings, and similar fancy or decorative glass small wares, and articles of glassware made therefrom; glass cubes and small glass plates, whether or not on a backing, for mosaics and similar decorative purposes; artificial eyes, of glass, including those for toys but excluding those for wear by humans; ornaments and other fancy articles of lamp-worked glass; glass grains (ballotini):					
	A. Imitation pearls, imitation precious and semi-precious stones; made up articles thereof for personal adornment	100%	Free	665.84		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
70.20	B. Beads	the kg. gross 44k	Free	665.83		Kg.
	C. Mosaics	66½%	Free	665.85		Kg.
	D. Ornaments and other fancy glassware of a kind used for domestic purposes ; artificial eyes for toys	40%	Free	665.86		Kg.
	E. Other	33½%	Free	665.88		Kg.
	Glass fibre (including wool), yarns, fabrics, and articles made therefrom) :			651.80	Yarn	Kg.
				653.80	Fabric	Kg.
				664.90	Other	
70.21	A. Articles of apparel of a kind used for domestic purposes	40%	Free			
	B. Fabrics	the sq. metre 96k or 100%	Free			
	C. Other	33½%	Free			
	Other articles of glass :			665.89		Kg.
	A. Articles of a kind used for domestic purposes	40%	Free			
	B. Other	33½%	Free			

**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 fitting 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 ;
  - (ij) Fans and hand screens of heading No. 67.05 ;
  - (k) Coin (Chapter 72 or 99) ;
  - (l) Abrasive goods falling within headings Nos. 68.04, 68.05, 68.06 or Chapter 82, containing dust or powder of precious or semi-precious stones (natural or synthetic) ; goods of Chapter 82 with a working part of precious or semi-precious stones (natural, synthetic or reconstructed) on a support of base metal ; machinery, mechanical appliances and electrical goods, and parts thereof, falling with Section XVI, not being such articles wholly of precious or semi-precious stones (natural, synthetic or reconstructed) ;
  - (m) Goods falling within Chapter 90, 91 or 92 (scientific instruments, clocks and watches, or musical instruments) ;



- (n) Arms or parts thereof (Chapter 93);
- (o) Articles covered by Note 2 to Chapter 97;
- (p) Articles falling within headings of Chapter 98 other than headings Nos. 98.01 and 98.12; or
- (q) Original sculptures and statuary (heading No. 99.03), collectors' piece (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 material (for example, necklace strings) used only for assembly.

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
71.01	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	Tonne
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		Tonne
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		Tonne
71.04	Dust and powder of natural or synthetic precious or semi-precious stones	33½%	Free	275.20		Tonne
71.05	Silver, including silver gilt and platinum plated silver, unwrought or semi-manufactured :			681.10		Fine Gram 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)
71.06	A. Imported by the Central Bank of Nigeria for monetary purposes	Free	Free			
	B. Other	100%	Free			
	<b>Rolled silver, unworked or semi-manufactured :</b>			681.10		Fine Gram Troy
71.07	A. Imported by the Central Bank of Nigeria for monetary purposes	Free	Free			
	B. Other	100%	Free			
	<b>Gold, including platinum-plated gold, unwrought or semi-manufactured :</b>					Fine Gram Troy
71.08	A. Imported by the Central Bank of Nigeria for monetary purposes	Free	Free	1.1		
	B. Other .. ..	100%	Free			
	<b>Rolled gold on base metal or silver, unworked or semi-manufactured :</b>					Fine Gram Troy
71.09	A. Imported by the Central Bank of Nigeria for monetary purposes	Free	Free	1.1		
	B. Other	100%	Free	1.4		
	<b>Platinum and other metals of the platinum group, unwrought or semi-manufactured</b>	100%	Free	681.20		Fine Gram Troy

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, unworked or semi-manufactured	100%	Free	681.20		Fine Gram Troy
71.11	Goldsmiths', silversmiths' and jewelers' sweepings, residues, lemelis, and other waste scrap of precious metal	33½%	Free	1.5	Of gold	Fine Gram Troy
				285.00	Other	Tonne
71.12	Articles of jewellery and parts thereof, of precious metal or rolled precious metal	100%	Free	897.10		
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 No.  (1)	Tariff Description  (2)	Rate of Duty		Code No.  (5)	Statistical Key	
		Fiscal Entry  (3)	Full  (4)		Description  (6)	Unit of Quantity  (7)
72.01	Coin :			961.00	Coin not being legal tender (other than gold coin)	Fine  Gram Troy
	A. Gold coin :			1.6	Gold coin	
	(1) Imported by the Central Bank of Nigeria for monetary purposes	Free	Free			
	(2) Other	100%	Free	2.3	Current coins (other than gold) of Nigerian circulation	Face Value
	B. Other	Free	Free	2.4	Other	Face Value

## SECTION XV

## BASE METALS AND ARTICLES OF BASE METAL

## SECTION 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) Umbrella frames and other goods of heading No. 66.03 ;
- (e) Goods falling within Chapter 71 (for example, precious metal alloys, rolled precious metal and imitation jewellery) ;
- (f) Articles falling within Section XVI (machinery, mechanical appliances and electrical goods) ;
- (g) Assembled railway or tramway track (heading No. 86.10) or other articles falling within Section XVII (vehicles, ships and boats, aircraft) ;
- (h) Instruments or apparatus of base metal of a kind falling within Section XVIII, including clock and watch springs ;
- (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 (for example, toys, games and sports requisites) ; or
- (n) Buttons, pens, pencil-holders, pen nibs or other articles falling within Chapter 98.

2. Throughout the 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 (other than ferro-alloys and master alloys as defined in Chapters 73 and 74) :

- (a) An alloy of base metals containing more than 10 per cent, by weight, of mickel is to be classified as an alloy of mickel, except in the case of an alloy in which iron predominates by weight over each of the other metals.
- (b) Any other alloy of base metals is to be classified as an alloy of the metal which predominates by weight over each of the other metals.
- (c) An alloy composed of base metals of this section and of elements not falling within this section is to be treated as an alloy of base metals of this section if the total weight of such metals equals or exceeds the total weight of the other elements present.
- (d) In this section the term "alloy" is to be taken to include sintered mixtures of metal powders and heterogeneous intimate mixtures obtained by melting (other than cermets).

4. Unless the context otherwise requires, any reference in this 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 ;
- (b) An alloy is regarded as being entirely composed of that metal as an alloy of which, by virtue of Note 3, it is classified ; and
- (c) A cerment of heading No. 81.04 is regarded as a single base metal.

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

CHAPTER 73

IRON AND STEEL AND ARTICLES THEREOF

NOTES

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

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

A ferrous product containing, by weight, 1.9 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 (other than master alloys as defined in Note 1 to Chapter 74) which are not usefully malleable and are commonly used as raw material in the manufacture of ferrous metals and which contain, by weight, separately or together :

more than 8 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, copper, molybdenum, niobium or other elements, subject to a maximum content of 10 per cent in the case of copper), and which contain, by weight, not less than 4 per cent in the case of ferro-alloys containing silicon, not less than 8 per cent in the case of ferro-alloys containing manganese but no silicon or not less than 10 per cent in other cases, of the element iron.

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

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

More than 2 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 or 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  $1,225 \text{ mm}^2$  and of such dimensions that the thickness exceeds one quarter of the width.

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

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

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

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

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

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

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

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

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

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

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

(o) Wire (heading No. 73.14):

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

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

Products of solid section which do not conform to the entirety of any of the definitions (h), (ij), (k), (l), (m), (n) and (o) above, and which have cross-sections in the shape of circles, segments of circle, 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.



## (g) 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	5%	Free	671.10	Spiegeleisen	Tonne
				671.20	Other	Tonne
73.02	Ferro-alloys	5%	Free	671.40	Ferro-manganese	Tonne
				671.50	Other	Tonne
73.03	Waste and scrap metal of iron or steel	66 $\frac{2}{3}$ %	Free	282.00		Tonne

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
73.04	Shot and angular grit, of iron or steel, whether or not graded ; wire pellets of iron or steel	66 $\frac{1}{2}$ %	Free	671.30		Tonne
73.05	Iron or steel powders ; sponge iron or steel	66 $\frac{1}{2}$ %	Free	671.30		Tonne
73.06	Puddled bars and pilings ; ingots, blocks, lumps and similar forms, of iron or steel	5%	Free	672.30 672.10 672.50	Ingots Other	Tonne Tonne Tonne
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars), of iron or steel ; pieces roughly shaped by forging, of iron or steel :					
	A. Pieces roughly shaped by forging	33 $\frac{1}{3}$ %	Free			
	B. Other	5%	Free			
73.08	Iron or steel coils for rerolling	10%	Free	672.70		Tonne
73.09	Universal plates of iron or steel :			674.10		Tonne
	A. Unworked or temporarily coated with an anti-rust or anti-corrosive preparation	33 $\frac{1}{3}$ %	Free			
	B. Other	15%	Free			
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made) ; hollow mining drill steel :			673.10 673.20	Wire rod Other	Tonne Tonne

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
73.11	A. Bars and rods (except concrete reinforcing bars and rods) unworked or cut to size but not otherwise worked :					
	(1) Bars steel, for use exclusively for the manufacture of motor vehicle leaf springs 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	15%	Free			
	(3) Other	33½%	Free			
	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	Tonne
	A. Angles, shapes and sections unworked or cut to size, but not otherwise worked ; sheet piling ; roofing ridging	15%	Free	673.50	Other	Tonne
	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)
73.12	Hoop and strip, of iron or steel hot-rolled or cold-rolled :			675.00		Tonne
	A. Unworked or temporarily coated with an anti-rust or anti-corrosive preparation	15%	Free			
	B. Other	50%	Free			
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled :			674.10	Of a thickness exceeding 4.75 mm. (other than tinned plates and sheets)	Tonne
	A. Corrugated galvanised roofing sheets	the sq. metre 11k 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)	Tonne
	B. Unworked or temporarily coated with an anti-rust or anti-corrosive preparation	15%	Free	674.30	Of a thickness less than 3 mm. uncoated	Tonne
	C. Other	66 $\frac{2}{3}$ %	Free	674.70 674.84	Tinned sheets and plates Corrugated roofing sheets and plates of a thickness less than 3 mm.	Tonne Tonne
				674.89	Other	Tonne
73.14	Iron or steel wire, whether or not coated but not insulated :			677.00		Tonne
	A. Imported exclusively for use in the production of electric wire and cable by a manufacturer approved in that behalf by the Commissioner	15%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
73.15	B. Single strand, uncoated	15%	Free			
	C. Other	20%	Free			
	Alloy steel and high carbon steel in the forms mentioned in headings Nos. 73.06-73.14	the rates applicable to the products classified in headings Nos. 73.06-73.14	Free		The statistical numbers, and units of quantity applicable to the products classified in headings Nos. 73.06-73.14	
73.16	Railway and tramway track construction material of iron or steel, the following : rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialised for joining or fixing rails	66½%	Free	676.10 676.20	Rails Other	Tonne
73.17	Tubes and pipes, of cast iron :			678.10		Tonne
	A. For water supply, sewerage, drainage or irrigation :					
	(1) Of between 12.7 mm and 63.5 mm bore	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)
73.18	(2) Other :					
	(a) Imported by a user approved in that behalf by the Commissioner	Free	Free			
	(b) Other	50%	Free			
	B. Other :					
	(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	(2) Other	50%	Free			
	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits :			672.90	Blanks for tubes and pipes	Tonne
	A. For water supply, sewerage, drainage or irrigation :			678.20	Tubes and pipes of other iron or of steel, seamless	Tonne
	(1) Of between 12.7 mm and 63.5 mm bore	33½%	Free	678.30	Other	Tonne
	(2) Other :					
	(a) Imported by a user approved in that behalf by the Commissioner	Free	Free			
	(b) Other	50%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
	B. Other :					
	(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	(2) Other	50%	Free			
73.19	High-pressure hydro-electric conduits of steel, whether or not reinforced	50%	Free	678.40		Tonne
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 12.7 mm and 63.5 mm 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 :					
	(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	(2) 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)
73.21	Structures, and parts of structures, (for example, hangars and other buildings, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, door and window frames, shutters, balustrades, pillars and columns), of iron or steel; plates, strip, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel:			691.11	Doors and door and window frames, of a kind used in the construction of houses	Kg.
				691.19	Other	Kg.
	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 (other than compressed or liquefied gas) of iron or steel, of a capacity exceeding three hundred litres whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	66½%	Free	692.11		Kg.
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		Kg.



Tariff 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	Containers of iron or steel for compressed or liquefied gas	Free	Free	692.30		Kg.
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		Kg.
	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	66 $\frac{2}{3}$ %	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 kg. 5k or 66 $\frac{2}{3}$ %	Free	693.20		Kg.
73.27	Gauze, cloth, grill, netting, fencing, reinforcing fabric, and similar materials of iron or steel wire :			693.30		Kg.
	A. Wire mesh, identifiable as parts for mattress support	75%	Free			
	B. Netting, fencing, reinforcing fabric and similar materials of iron and steel	the kg. 5k or 66 $\frac{2}{3}$ %	Free			
	C. Other	66 $\frac{2}{3}$ %	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
73.28	Expanded metal, of iron or steel	66½%	Free	693.40		Kg.
73.29	Chain and parts thereof, of iron or steel :			698.30		Kg.
	A. Mooring and other navigational chain	Free	Free			
	B. Other	66½%	Free			
73.30	Anchors and grapnels and parts thereof, of iron or steel	Free	Free	698.40		Kg.
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 :			694.13 694.19	Roofing nails Other	Kg. Kg.
	A. Nails	the kg. 5k or 66½%	Free			
	B. Other	66½%	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, cotters, cotterpins, washers and spring washers, of iron or steel	66½%	Free	694.20		Kg.

Section XV  
73.33

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
73.33	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	33½%	Free	698.50		Kg.
73.34	Pins (excluding hatpins and other ornamental pins and drawing pins), hair pins and curling grips, of iron or steel	66½%	Free	698.50		Kg.
73.35	Springs and leaves for springs, of iron or steel :			698.60		Kg.
	A. Parts for mattress and mattress support	75%	Free			
	B. Other	66½%	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	66½%	Free	697.10		Kg.

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity  (7)
73.37	Boilers (excluding boilers of heading No. 84.01) and radiators, for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters or hot air distributors (including those which can also distribute cool or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	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	Domestic articles and parts thereof enamelled	Kg.
	A. Articles of a kind used as domestic utensils	75%	Free	697.29	Other	Kg.
	B. Other	66½%	Free	812.30	Builders' sanitary ware and parts thereof	Kg.
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		Kg.
73.40	Other articles of iron or steel :			679.00	Castings and forgings	Tonne
	A. Parts and accessories for use with industrial machinery	5%	Free	698.90	Other	Kg.
	B. Quays bollards; spectacle cases	Free	Free			

Section XV  
73.40

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	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 60k or 66 $\frac{1}{3}$ %	Free			
	(2) Other	66 $\frac{1}{3}$ %	Free			
	E. Other	66 $\frac{1}{3}$ %	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) containing with other alloy elements more than 10 per cent by weight of copper, not usefully malleable and commonly used as raw material in the manufacture of other alloys or as de-oxidants, de-sulphurising agents or for similar uses in the metallurgy of non-ferrous metals.

(COPPER phosphide (phosphor copper) containing more than 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 worked after production (otherwise than by simple trimming or de-scaling), provided that they have not thereby assumed the character of articles or products falling within other headings.

Wire-bars and billets with their ends tapered or otherwise worked simply to facilitate their entry into machines for converting them into, for example wire-rod or tubes, are however to be taken to be unwrought of heading No. 74.01.

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

Flat-surfaced, wrought products (coiled or not), of which the maximum cross-sectional dimension exceeds 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. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap	5%	Free	283.00 284.00	Copper matte Copper waste and scrap	Tonne Tonne
74.02	Master alloys	50%	Free	682.10 682.10	Unwrought copper	Kg. Kg.
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire:			682.29		Kg.
	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. 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) Other	33½%	Free			
	C. Other:					
	(1) Cut to size but not further worked	15%	Free			
	(2) Other	33½%	Free			
74.04	Wrought plates, sheets and strip of copper:			682.29		

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)
74.05	A. Plates, sheet, strips and circles, cut to size but not further worked	15%	Free	682.29		Kg.
	B. Other	33½%	Free			
	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	33½%	Free			
74.06	Copper powder and flakes	66⅔%	Free	682.29		Kg.
74.07	Tubes and pipes and blanks therefor, of copper ; hollow bars of copper :			682.25		Kg.
	A. For water supply, sewerage, drainage or irrigation :					
	(1) Of between 12.7 mm and 63.5 mm bore	33½%	Free			
	(2) Other :					
	(a) Imported by a user approved in that behalf by the Commissioner	Free	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)
74.08	B. Other :					
	(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	(2) Other	50%	Free			
	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper :			682.26		Kg.
	A. For water supply, sewerage, drainage or irrigation :					
	(1) Of between 12.7 mm and 63.5 mm 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 :					
	(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	(2) 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)
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas) of copper, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :			692.12		Kg.
	A. Industrial	20%	Free			
	B. Parts for A	10%	Free			
	C. Other	66½%	Free			
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables :			693.10		Kg.
	A. Imported for the transmission of electricity by a user approved in that behalf by the Commissioner	20%	Free			
	B. Other	50%	Free			
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire	66½%	Free	693.30		Kg.
74.12	Expanded metal, of copper	66½%	Free	693.40		Kg.
74.13	Chain and parts thereof, of copper	66½%	Free	698.90		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
74.14	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	Roofing nails	Kg.
				694.19	Other	Kg.
	A. Nails	the kg. 5k or 66½%	Free			
	B. Other	66½%	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	66½%	Free	694.20		Kg.
74.16	Springs, of copper	66½%	Free	698.60		Kg.
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper	66½%	Free	697.10		Kg.
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	66½%	Free	697.29	Domestic utensils	Kg.
				697.90	Other	Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
74.19	Other articles of copper :			698.90		Kg.
	A. Fittings and parts imported for the construction of ships and other vessels by a local boat-yard 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.

Section XV  
75.01

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)
75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	66½%	Free	283.00 284.00 683.10	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy Nickel waste and scrap Unwrought nickel	Tonne Tonne Kg.
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire:			683.20		Kg.
	A. Wire, uncoated, single strand:					
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	33½%	Free			
	(2) Other	66½%	Free			
	B. Rods and sections cut to size but not further worked:					
	(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	(2) Other	33½%	Free			
	C. 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)
75.03	Wrought plates, sheets and strip, of nickel ; nickel foil ; nickel powders and flakes :  A. Plates, sheets, strip and circles, cut to size but not further worked :  (1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner  (2) Other  B. Other	   20%   33½%  66½%	   Free  Free  Free	683.20		Kg.
75.04	Tubes and pipes and blanks therefor, of nickel ; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel :  A. For water supply, sewerage, drainage or irrigation : (1) Of between 12.7 mm and 63.5 mm bore  (2) Other : (a) Imported by a user approved in that behalf by the Commissioner (b) Other	   33½%  Free  50%	   Free  Free  Free	683.20		Kg.

Section XV  
75.04

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)
	B. Other :					
	(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	(2) Other	50%	Free			
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis	66 $\frac{2}{3}$ %	Free	683.20		Kg.
75.06	Other articles of nickel	66 $\frac{2}{3}$ %	Free	698.90	Articles of base metals (iron or steel, copper metal, aluminium, magnesium, lead, zinc and tin) n.e.s.	Kg.

## 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	5%	Free	284.00	Aluminium waste and scrap	Tonne
				684.10	Unwrought aluminium	Tonne
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium ; aluminium wire :			684.21		Kg.



Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
76.03	A. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free	684.22		Kg.
	B. Wire uncoated, single strand	33½%	Free			
	C. Rods	10%	Free			
	D. Angles, shapes and sections	33½%	Free			
	E. Other	50%	Free			
	Wrought plates, sheets and strip of aluminium :					
	A. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	B. Corrugated roofing sheets :					
	(1) Of a gauge not exceeding 25	66½%	Free			
	(2) Of a gauge exceeding 25	the sq. metre 11k or 33½%	Free			
	C. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 (exceeding any backing) not exceeding 0.20 mm	50%	Free	684.29		Kg.
76.05	Aluminium powders and flakes	66½%	Free	684.29		Kg.
76.06	Tubes and pipes and blanks therefor, of aluminium; hollowbars of aluminium:			684.29		Kg.
	A. For water supply, sewerage, drainage or irrigation:					
	(1) Of between 12.7 mm and 63.5 mm bore	33½%	Free			
	(2) Other:					
	(a) Imported by a user approved in that behalf by the Commissioner	Free	Free			
	(b) Other	66½%	Free			
	B. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	C. 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)
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium :			684.25		Kg.
	A. Imported by a user approved in that behalf by the Commissioner	Free	Free			
	B. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	C. Other	66½%	Free			
76.08	Structures, and parts of structures (for example, hangars and other buildings, bridges, and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium ; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium	66½%	Free	691.21	Doors, door and window frames and louvres	Kg.
				691.29	Other	Kg.
76.09	Reservoirs, tanks, vats and similar containers, for any material, (other than compressed or liquefied gas) of aluminium, of a capacity exceeding three hundred litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment :			692.13		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
76.10	A. Industrial	20%	Free			
	B. Parts for A	10%	Free			
	C. Other	66 $\frac{2}{3}$ %	Free			
	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	66 $\frac{2}{3}$ %	Free	692.22		Kg.
76.11	Containers, of aluminium, for compressed or liquefied gas	Free	Free	692.30		Kg.
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables :			693.10		Kg.
76.13	A. Imported for the transmission of electricity by a user approved in that behalf by the Commissioner	20%	Free			
	B. Other	50%	Free			
	Gauze, cloth, grill, netting reinforcing fabric and similar materials, of aluminium wire	66 $\frac{2}{3}$ %	Free	693.30		Kg.
76.14	Expanded metal, of aluminium	66 $\frac{2}{3}$ %	Free	693.40		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium	66 $\frac{1}{2}$ %	Free	697.23 697.90	Domestic utensils of aluminium Other	Kg.
76.16	Other articles of aluminium :			698.90		Kg.
	A. Knitting needles and crochet hooks	20%	Free			
	B. Trunks, suit-cases, travelling chests and the like :					
	(1) Imported nested	each 60k or 66 $\frac{1}{2}$ %	Free			
	(2) Other	66 $\frac{1}{2}$ %	Free			
	C. Other	66 $\frac{1}{2}$ %	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	66½%	Free	284.00 689.00	Magnesium waste and scrap Other	Tonne
77.02	Wrought bars, rods, angles, shapes and sections, of 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 12.7 mm and 63.5 mm bore	33½%	Free			

Section XV  
77.02

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)
	(b) Other :					
	(i) Imported by a user approved in that behalf by the Commissioner	Free	Free			
	(ii) Other	66½%	Free			
	B. Other	66½%	Free			
77.03	Other articles of magnesium	66½%	Free	698.90		Kg.
77.04	Beryllium, unwrought or wrought, and articles thereof :			689.00	Miscellaneous non-ferrous base metals	Kg.
	A. Wire, single strand, uncoated :					
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	33½%	Free	698.90	Articles of base metals	Kg.
	(2) Other	66½%	Free			
	B. Other	66½%	Free			

## 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 assumed 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 argenti-ferous lead) ; lead waste and scrap	5%	Free	284.00 685.10	Lead waste and scrap Unwrought lead	Tonne Kg.
78.02	Wrought bars, rods, angles, shapes and sections, of lead ; lead wire :  A. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free	685.20		Kg.



Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
78.03	B. Wire, uncoated, single strand	33½%	Free	685.22		
	C. Other	66½%	Free			
	Wrought plates, sheets and strip, of lead :					
78.04	A. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free	685.23		
	B. Other	66½%	Free			
	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/m² ; lead powders and flakes	66½%	Free			
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 :			685.20		Kg.

Tariff 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. For water supply, sewerage, drainage or irrigation :					
	(1) Of between 12.7 mm and 63.5 mm 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 :					
	(1) Imported for the local manufacture of domestic refrigerators, domestic air conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	(2) Other	50%	Free			
78.06	Other articles of lead	66½%	Free	698.90	Articles of base metals n.e.s.	Kg.

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, or 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 of articles or of products falling within other headings.

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

Tariff 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	5%	Free	284.00 686.10	Zinc waste and scrap Unwrought zinc	Tonne Kg.
79.02	Wrought bars, rods, angles, shapes and sections, of zinc ; zinc wire :			686.20		
	A. Wire, uncoated, single strand	10%	Free			
	B. Other	66 $\frac{2}{3}$ %	Free			
79.03	Wrought plates, sheets and strip, of zinc ; zinc foil ; zinc powders and flakes	66 $\frac{2}{3}$ %	Free	284.00 686.20	Zinc dust Other	

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
79.04	<p><b>Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc:</b></p> <p><b>A. For water supply, sewerage, drainage or irrigation:</b></p> <p>(1) Of between 12.7 mm and 63.5 mm. bore</p> <p>(2) Other:</p> <p>(a) Imported by a user approved in that behalf by the Commissioner</p> <p>(b) Other</p> <p><b>B. Other</b></p>	<p>33½%</p> <p>Free</p> <p>50%</p> <p>50%</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>	686.20		Kg.
79.05	<p><b>Gutters, roof capping, skylight frames, and other fabricated building components, of zinc:</b></p> <p><b>A. Roof ridgings</b></p> <p><b>B. Other</b></p>	<p>33½%</p> <p>66½%</p>	<p>Free</p> <p>Free</p>	691.90		Kg.
79.06	<b>Other articles of zinc</b>	66½%	Free	698.90 693.30 693.40 697.29	Articles of base metals n.e.s.	Kg.

## CHAPTER 80

## TIN AND ARTICLES THEREOF

## NOTES

1. In this Chapter the following expressions have the meaning 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 exceeds 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		Code No.	Statistical Key	
		Fiscal Entry	Full		Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
80.01	Unwrought tin ; tin waste and scrap	66½%	Free	284.00	Tin waste and scrap	Tonne
				267.10	Unwrought tin	Tonne
80.02	Wrought bars, rods, angles, shapes and sections, of tin ; tin wire :			687.20		Tonne

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
80.03	A. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners, or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	B. Other :					
	(1) Wire, uncoated, single strand	33½%	Free			
	(2) Other	66½%	Free			
	<b>Wrought plates, sheets and strip of tin :</b>			687.20		Tonne
80.04	A. Imported for the local manufacture of domestic refrigerators, domestic air-conditioners or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	B. Other	66½%	Free			
	<b>Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m² ; tin powders and flakes</b>	66½%	Free	687.20		Tonne
80.05	<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>			687.20		Tonne

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
80.06	A. For water supply, sewerage, drainage or irrigation :					
	(1) Of between 12.7 mm. and 63.5 mm bore	33½%	Free			
	(2) Other :					
	(a) Imported by a user approved in that behalf by the Commissioner	Free	Free			
	(b) Other	66½%	Free			
	B. Other :					
	(1) Imported for the local manufacture of domestic refrigerators, domestic air-conditioners or parts thereof by a manufacturer approved in that behalf by the Commissioner	20%	Free			
	(2) Other	66½%	Free			
	Other articles of tin :			697.29 698.90	Domestic utensils Articles of base metals n.e.s.	Kg.
	A. Reservoirs, tanks, vats and similar containers (not fitted with mechanical or thermal equipment) :					
	(1) For industrial use	10%	Free			
	(2) Other	66½%	Free			
	B. Other	66½%	Free			

## 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	Tungsten (wolfram), unwrought or wrought and articles thereof :			689.00		Kg.
	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			
81.02	Molybdenum, unwrought or wrought, and articles thereof :			689.00		Kg.
	A. Wire, uncoated, single strand :					
	(1) Imported by a manufacturer approved in that behalf by the Commissioner	33½%	Free			



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

## CHAPTER 82

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

## NOTES

1. Apart from blow lamps, portable forges, grinding wheels with frameworks, manicure and chiropody sets, and goods classified in heading No. 82.07 and handles of base metal of headings Nos. 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) Metal Carbides ;

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

(d) Abrasive materials on a support of base metal, provided that the articles have cutting teeth, flutes, grooves, or the like, of base metal, which retain their identity and function after the application of the abrasive.

2. Parts of base metal of the articles falling in the headings of this Chapter are to be classified with the articles of which they are parts, except parts separately specified as such and 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.

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.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
82.01	Hand tools, the following : spades, shovels, picks, hoes, forks and rakes ; axes, bill hooks and similar hewing tools ; scythes, sickles, hay knives, grass shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry :			695.11	Matchets	Doz.
				695.12	Axes and matchets	Doz.
				695.19	Other	

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
82.02	A. Parts	5%	Free	695.20		
	B. Matchets	10%	Free			
	C. Other	20%	Free			
	<b>Saws (non-mechanical) and blades for hand or machine saws (including toothless saw blades) :</b>					
82.03	A. Blades for machine saws	10%	Free	695.20		
	B. Other	20%	Free			
	<b>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</b>	20%	Free			
82.04	<b>Hand tools, including glaziers diamonds, not falling within any other heading of this Chapter ; blow lamps, anvils ; vices and clamps, other than accessories for, and parts of machine tools ; portable forges grinding wheels with frame works (hand or pedal operated) :</b>			695.20		
	A. Flat irons, corkscrews, nut crackers, egg whisks and similar tools mainly used for domestic purposes	50%	Free			
	B. Other	20%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
82.05	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		
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		

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82.10

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)
82.10	Knife blades	50%	Free	696.01		No.
82.11	Razors and razor blades (including razor blade blanks, whether or not in strips) :			696.03		
	A. Razor blade	each 0.1k or 50%	Free			
	B. Other	50%	Free			
82.12	Scissors (including tailors' shears), and blades therefor	50%	Free	696.04		
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, butterknives, ladles and similar kitchen or table-ware	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 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.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
83.01	Locks and padlocks (key, combination or electrically operated), and parts thereof, of base metal; frames incorporating locks, for handbags, trunks or the like, and parts of such frames, of base metal; keys for any of the foregoing articles, of base metal	66½%	Free	698.10		Kg.
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 hatracks, hat-pegs, brackets and the like	66½%	Free	698.10		Kg.
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		Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
83.04	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		Kg.
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		Kg.
83.06	Statuettes and other ornaments of a kind used indoors, of base metal	75%	Free	697.92		Kg.
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)	66½%	Free	812.44	Hurricane lamps, oil burning, complete	No.
				812.45	Other non-electric portable lamps	No.
				812.42	Lamps and lighting fittings and parts thereof of base metal, n.e.s.	
83.08	Flexible tubing and piping, of base metal	66½%	Free	698.82		Kg.
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	66½%	Free	698.50		Kg.



Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
83.10	Beads and spangles, of base metal	the kg. gross 44k	Free	698.83		Kg.
83.11	Bells and gongs, non-electric, of base metal, and parts thereof of base metal: A. Church bells and parts thereof B. Other	Free 66½%	Free Free	698.90		Kg.
83.12	Photograph, picture and similar frames, of base metal; mirrors of base metal: A. Framed mirrors and parts B. Other	75% 66½%	Free Free	697.93		Kg.
83.13	Stoppers, crown corks, bottle caps, capsules, bung covers, seals and plombs, cases corner protectors and other packing accessories, of base metal	66½%	Free	698.85		Kg.
83.14	Sign-plates, name-plates, numbers, letters and other signs, of base metal	66½%	Free	698.90		Kg.
83.15	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying	66½%	Free	698.90		Kg.



## SECTION XVI

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

## NOTES

1. This Section does NOT cover :

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

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

(c) Bobbins, spools, cops, cones, cores, reels and similar supports, of any material (for example, Chapter 39, 40, 44 or 48 or Section XV) ;

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

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

(f) Precious or semi-precious stones (natural, synthetic or reconstructed) of heading No. 71.02 or 71.03 or articles wholly of such stones of heading No. 71.15 ;

(g) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 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 Note 1 to this Section, Note 1 to Chapter 84 and to Note 1 to Chapter 85, parts of machines (not being parts of the articles described in headings Nos. 84.64, 85.23, 85.24, 85.25 and 85.27) are to be classified according to the following rules :

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

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

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

3. Unless the headings otherwise require, composite machines consisting of two or more machines fitted together to form a whole and other machines adapted for the purpose of performing two or more complementary or alternative functions are to be classified as if consisting only of that component or as being that machine which performs the principal function.

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

5. For the purposes of these Notes, the expression 'machine' means any machine, apparatus or appliance of a kind falling within Section XVI.

#### CHAPTER 84

### BOILERS, MACHINERY AND MECHANICAL APPLIANCES ; PARTS THEREOF

#### NOTES

1. This Chapter does NOT cover :

- (a) Millstones, grindstones and other articles falling within Chapter 68 ;
- (b) Appliances and machinery (for example, pumps) and parts thereof, of ceramic material (Chapter 69) ;
- (c) Laboratory glassware of heading No. 70.17 ; machinery and appliances and parts thereof, of glass (heading No. 70.20 or 70.21) ;
- (d) Articles falling within heading No. 73.36 or 73.37 and similar articles of other base metals (Chapters 74 to 81) ; or
- (e) Tools for working in the hand of heading No. 85.05 or electro-mechanical domestic appliances of heading No. 85.06.

2. Subject to the operation of Notes 3 and 4 to Section XVI, a machine or appliance which answers to a description in one or more of the headings Nos. 84.01 to 84.21 and at the same time to a description in one or other of the headings Nos. 84.22 to 84.60, is to be classified under the appropriate heading of the former group and not the latter.

Heading No. 84.17 is, however, to be taken not to apply to :

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

Heading No. 84.19 is to be taken NOT to apply to :

- (a) Sewing machines for closing bags or similar containers (heading No. 84.41) ; or
- (b) Office machinery of heading No. 84.54.

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Notes

3.—(A) For the purposes of heading No. 84.53, the expression "automatic data processing machines" means :

(a) Digital machines having storages capable of storing not only the processing program or programs and the data to be processed but also a program for translating the formal programming language in which the programs are written into machine language. These machines must have a main storage which is directly accessible for the execution of a program and which has a capacity at least sufficient to store those parts of the processing and translating programs and the data immediately necessary for the current processing run. They must also be able themselves, on the basis of the instructions contained in the initial program, to modify, by logical decision, its execution during the processing run ;

(b) Analogue machines capable of simulating mathematical models and comprising at least : analogue elements, control elements and programming elements ;

(c) Hybrid machines consisting of either a digital machine with an analogue machine with digital elements.

(B) Automatic data processing machines may be in the form of systems consisting of a variable number of separately-housed units. A unit is to be regarded as being a part of the complete system if it meets all the following conditions :—

(a) it is connectable to the central processing unit either directly or through one or more other units ;

(b) it is specifically designed as part of such a system (it must, in particular, unless it is a power supply unit, be able to accept or deliver data in a form (code or signals) which can be used by the system).

Such units imported separately are also to be classified in heading to 84.53.

4. Heading No. 84.62 is to be taken to apply, *inter alia*, to polished steel balls, the maximum and minimum diameters of which do not differ from the nominal diameter by more than 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.

5. A machine which is used for more than one purpose is, for the purposes of classification, to be treated as if its principal purpose were its sole purpose.

Subject to Note 2 to this Chapter and Note 3 to Section XVI, a machine whose principal purpose is not described in any heading or for which no one purpose is the principal purpose, is, unless the context otherwise requires to be classified in heading No. 84.59. Heading No. 84.59 is also to be taken to cover machines for making rope or cable (for example, stranding ; twisting or cabling machines) from metal wire, textile yarn or any other material or from a combination of such materials.

Tariff 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); superheated water boilers:			711.10		No. and Kg.
	A. Industrial and parts for industrial	5%	Free			
	B. Other, including parts	33½%	Free			
84.02	Auxiliary plant for use with boilers of heading No. 84.01 (for example, economisers, super-heaters, soot removers, gas recoverers and the like); condensers for vapour engines and power units:			711.20		No. and Kg.
	A. Industrial and parts for industrial	5%	Free			
	B. Other, including parts	33½%	Free			
84.03	Producer gas and water gas generator with or without purifiers acetylene gas generators (water process) and similar gas generators, with or without purifiers:			719.11		No. and Kg.
	A. Industrial and parts for industrial	5%	Free			
	B. Other, including parts	33½%	Free			

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Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 Kg.
	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 Kg.
	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	711.43 711.49	Engines Parts	No. and Kg.
	B. Marine engines and parts therefor :					
	(1) Outboard	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)
	(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			
	C. Engines for other vehicles and parts therefor :					
	(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 Kg.
	(2) Other vehicle engines (including parts)	33½%	Free	711.58 711.59	Parts Diesel and semi-diesel engines :	No. and Kg.
	D. Stationary engines and parts therefor :					
	(1) Industrial :	5%	Free	711.511 711.521 711.531 711.591	Not exceeding 74.6 kw Exceeding 74.6 kw Other engines Parts	No. and Kg. No. and Kg. No. and Kg. No. and Kg.
	(2) Parts of (1)	5%	Free		Diesel and semi-diesel engines :	

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
84.07	(3) Other engines, including parts	33½%	Free	711.512	Not exceeding 74.6 kw	No. and Kg.
				711.522	Exceeding 74.6 kw	
				711.532	Other engines	
				711.592	Parts	
				711.43	Engines	No. and Kg.
				711.49	Parts	No. and Kg.
84.08	Hydraulic engines and motor (including water wheels and water turbines) :	5%	Free	711.60	Gas turbines (other than aircraft)	No. and Kg.
				711.80	Other engines	No. and Kg.
				711.43		
				711.49	Parts	
84.09	Other engines and motors :	33½%	Free	711.60	Gas turbine (other than aircraft)	No. and Kg.
				711.80	Others	
84.09	Mechanically propelled road rollers	Free	Free	718.41	Rollers complete	No. and Kg.
				718.49	Parts	



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.10	<b>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 :</b>			719.21		No. and Kg.
	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	<b>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 :</b>			719.22		No. and Kg.
	A. Industrial	5%	Free			
	B. Parts for A	5%	Free			
	C. Other :					
	(1) Electrically operated	40%	Free			
	(2) Other, including parts	33½%	Free			



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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass-working machines) and cylinders therefor	5%	Free	719.61		Kg.
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:			719.40 719.19	Water heaters, domestic Other	No. and Kg.
	A. Industrial	5%	Free			
	B. Parts for A	5%	Free			
	C. Other:					
	(1) Electrically operated	40%	Free			
	(2) Other, including parts	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.18	Centrifuges ; filtering and purifying machinery and apparatus (other than filter funnels, milk strainers and the like), for liquids or gases :			712.30	Cream separators	Kg.
				719.23	Centrifuges, etc. (other than cream separators)	No. and Kg.
	A. Industrial	5%	Free			
	B. Parts for A	5%	Free			
	C. Water filters and parts thereof	Free	Free			
84.19	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 Kg.
	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			
	C. Industrial and parts for industrial	5%	Free			
	D. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.20	Weighing machinery (excluding balances of a sensitivity of five centigrammes or better), including weight-operated counting and checking machines; weighing machine weights of all kinds	33½%	Free	719.63		No. and Kg.
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 Kg.
	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.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (7)
84.22	<b>Lifting, handling, loading or unloading machinery, telphers 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 :</b>			719.33	Lifts	No. and Kg.
				719.39	Other	No. and Kg.
	A. Cranes, chain pulleys bucket and gravity conveyors, hoists and winches	5%	Free			
	B. Passenger lifts	40%	Free			
	C. Other, including road motor vehicles jacks of a kind used in garages	33½%	Free			
	D. Parts :					
	(1) For A	5%	Free			
	(2) Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.23	Excavating, levelling, stamping, boring and extracting machinery, stationary or mobile, for earth, minerals or ores (for example, mechanical shovels, coal-cutters, excavators, scrapers, levellers and bulldozers); pile-drivers; snowploughs, not self-propelled (including snow-plough attachments)	5%	Free	718.43	Angledozer and bulldozers	No. and Kg.
				718.44	Graders, levellers and scrapers	No. and Kg.
				718.45	Pile-drivers	No. and Kg.
				718.46	Boring machinery	No. and Kg.
				718.47	Other	No. and Kg.
				718.49	Parts and attachments for above machines	No. and Kg.
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 :	10%	Free	712.10	Agricultural machinery and appliances for preparing and cultivating the soil	Kg.
	A. Lawn and sports ground rollers, including parts therefor					
	B. Other	Free	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.25	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	Kg.
84.26	Dairy machinery (including milking machines)	Free	Free	712.30	Milking machines, cream separators and other dairy-farm equipment	Kg.
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 Kg.
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 Kg.
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 Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.30	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 Kg.
	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			
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	5%	Free	718.10		Kg.
84.32	Book-binding machinery, including book-sewing machines	5%	Free	718.21		No. and Kg.
				718.23	Parts	Kg.



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.33	Paper or paperboard cutting machines of all kinds ; other machinery for making up paper pulp, paper or paperboard :			718.10		No. and Kg.
	A. Guillotines (other than power-operated guillotines fitted with blades of 508 mm 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 flongs 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 Kg.
	A. Of a kind used in offices and parts therefor	40%	Free			
	B. Other	5%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
84.35	Other printing machinery, machines for uses ancillary to printing :			718.29	Machinery	No. and Kg.
				718.23	Parts	Kg.
	A. Of a kind used in offices and parts therefor	40%	Free			
	B. Other	5%	Free			
84.36	Machines for extruding man-made textiles ; machines of a kind used for processing natural or man-made textile fibres ; textile spinning and twisting machines ; textile doubling ; throwing and reeling (including weft-winding) machines	5%	Free	717.16		No. and Kg.
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 Kg.
	A. Industrial	5%	Free			
	B. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.38	Auxiliary machinery for use with machines of heading No. 84.37 (for example, dobbies, jacquards, automatic stop motions and shuttle changing mechanisms); parts and accessories suitable for use solely or principally with the machines of the present heading or with machines falling within heading No. 84.36 or 84.37 (for example, spindles and spindle flyers, card clothing, combs, extruding nipples, shuttles, healds and heald-lifters and hosiery needles):			717.16 717.17	Auxiliary machinery Parts of textile machines	No. and Kg.
	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			
84.39	Machinery for the manufacture or finishing of felt in the piece or in shapes, including felt-hat making machines and hat making blocks	5%	Free	717.16		No. and Kg.

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (7)
84.40	<p>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 :</p> <p>A. Washing machines, of a kind used for domestic purposes :</p> <p>(1) Electrically operated</p> <p>(2) Other</p> <p>(3) Parts</p> <p>B. Other</p>			725.02	Domestic washing	No. and Kg.
				717.16	Machines, electric or non-electric	
		40%	Free			
		33½%	Free			
		33½%	Free			
		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)
84.41	Sewing machines ; furniture specially designed for sewing machines ; sewing machine needles :			717.31	Sewing machines : Industrial	No. and Kg. No. and Kg. Kg.
				717.32	Domestic	
				717.33	Other	
	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 ₹12.00 or 66½%	Free			
	E. Parts :					
	(1) For A	5%	Free			
	(2) For D	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.42	Machinery (other than sewing machines) for preparing, tanning or working hides, skins or leather including boot and shoe machinery) :			717.21	Machinery	No. and Kg.
				717.22	Parts	Kg.
	A. Industrial and parts for industrial	5%	Free			
	B. Other, including parts	33½%	Free			
84.43	Converters, ladles, ingot moulds and casting machines, of a kind used in metallurgy and in metal foundries	5%	Free	515.21		Kg.
84.44	Rolling mills and rolls therefor	5%	Free	715.22		Kg.
84.45	Machine-tools for working metal or metal carbides, not being machines falling within heading No. 84.49 or 84.50	5%	Free	715.10		Kg.
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 Kg.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.48	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			
	(2) For machine tools	10%	Free			
	B. Parts and accessories of machine tools; parts for A	5%	Free			
	C. Other, including parts	33½%	Free			
84.49	Tools for working in the hand, pneumatic or with self-contained non-electric motor:			719.59		
	A. Industrial and parts for industrial	5%	Free			
	B. Other, including parts	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		Unit of Quantity
		Fiscal Entry	Full	Code No.	Description	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.50	Gas-operated welding, brazing, cutting and surface tempering appliances :			715.20		Kg.
	A. Industrial and parts for industrial	5%	Free			
	B. Other, including parts	33½%	Free			
84.51	Typewriters, other than typewriters incorporating calculating mechanisms ; cheque-writing machines	40%	Free	714.11		No. and Kg.
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 Kg.
				714.21	Other	No. and Kg.
84.53	Automatic data processing machines and units thereof ; magnetic and optical readers, machines for transcribing data onto data media in coded form and machines for processing such data, not elsewhere specified or included	40%	Free	714.30		No. and Kg.
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 Kg.



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
84.55	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		Kg.
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 Kg.
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 Kg.
84.58	Automatic vending machines (for example, stamp, cigarette, chocolate and food machines), not being games of skill or chances	33½%	Free	719.65		No. and Kg.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
84.59	Machines and mechanical appliances, having individual functions not falling within any other heading of this Chapter :			711.70 719.89	Nuclear reactors Other	No. and Kg. Kg.
	A. Industrial and parts for industrial	5%	Free			
	B. Other, including parts	33½%	Free			
84.60	Moulding boxes for metal foundry ; moulds of a type used for metal (other than ingot moulds) for metal-carbides, for glass, for mineral materials (for example, ceramic pastes, concrete or cement) or for rubber or artificial plastic materials	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	33½%	Free			
84.62	Ball, roller or needle roller bearings	33½%	Free	719.70		

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
84.63	<p>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 :</p> <p>A. Stern tubes and propeller shafts :</p> <p>(1) Imported for the construction of ships and other vessels by a local boat yard approved in that behalf by the Commissioner</p> <p>(2) Other</p> <p>B. Other :</p> <p>(1) Parts and accessories for industrial machinery</p> <p>(2) Other</p>	<p>5%</p> <p>33½%</p> <p>5%</p> <p>33½%</p>	<p>Free</p> <p>Free</p> <p>Free</p> <p>Free</p>	<p>711.95</p> <p>711.96</p> <p>711.97</p> <p>711.97</p>		
84.64	Gaskets and similar joints of metal sheeting combined with other material (for example, asbestos, felt and paper-board) or of laminated metal foil ; sets or assortments of gaskets and similar joints, dissimilar in composition, for engines, pipes, tubes and the like, put up in punches, envelopes or similar packings :			711.97		

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
84.65	A. Parts and accessories for industrial machinery	5%	Free			
	B. Other	33½%	Free			
	<b>Machinery parts not containing electrical connectors, insulators, coils, contacts or other electrical features and not falling within any other heading in this Chapter :</b>					
	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 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 of heading No. 70.11 ;
- (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 are 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 purpose :

- (a) Vacuum cleaners, floor polishers, food grinders and mixers, fruit juice extractors and fans, of any weight ;
- (b) Other machines provided the weight of such other machines does not exceed 20 kg.

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

4. For the purposes of heading No. 85.19, "printed circuits" are to be taken to be circuits obtained by forming on an insulating base by any printing process (for example, embossing, plating-up, etching) or by the "film circuit" technique, conductor elements, contacts or other printed components (for example, inductances, resistors, capacitors) alone or interconnected according to a pre-established pattern, other than elements which can produce, rectify, modulate or amplify an electrical signal (for example, semi-conductor elements).

The term "printed circuits" does not cover circuits combined with elements other than those obtained during the printing process. Printed circuits may, however, be fitted with non-printed connecting elements.

Thin or thick-film circuits comprising passive and active elements obtained during the same technological process are to be classified in heading No. 85.21.

5. For the purposes of heading No. 85.21 :

(A) "Diodes, transistors and similar semi-conductor devices" are to be taken to be those devices the operation of which depends on variations in resistivity on the application of an electric field ;

(B) "Electronic micro-circuits" are to be taken to be :

(a) Microassemblies of the "fagot" module, moulded module, micro-module and similar types, consisting of discrete, active or both active and passive miniaturised components which are combined and inter-connected ;

(b) Monolithic integrated circuits in which the circuit elements (diodes, transistors, resistors, capacitors, interconnections, etc.) are created in the mass (essentially) and on the surface of a semi-conductor material (doped silicon, for example) and are inseparably associated ;

(c) Hybrid integrated circuits in which passive and active elements, some obtained by thin-or thick-film technology (resistors, capacitors, monolithic integrated circuits, etc.), are combined, to all intents and purposes indivisibly, on a single insulating substrate (glass, ceramic, etc.).

These circuits may also include miniaturised discrete components.

For the classification of the articles defined in this Note, heading No. 85.21 shall take precedence over any other heading in the Nomenclature which might cover them by reference to, in particular, their function.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.01	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	Kg.
	(1) Of 110 volts or higher	5%	Free			
	(2) Other	50%	Free	722.12	Other	No. and Kg.
	B. Motors :					
	(1) Of 500 watts or higher	5%	Free	722.13	Not exceeding 19 kilowatts	
	(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 No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.02	Electro-magnets ; permanent magnets and articles of special materials for permanent magnets, being blanks of such magnets ; electro-magnetic and permanent magnet chucks, clamps, vices and similar work holders ; electro-magnetic clutches and couplings ; electro-magnetic brakes ; electro-magnetic lifting heads :			729.91		Kg.
	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.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.05	Tools for working in the hand, with self-contained electric motor :			729.60		No. and Kg.
	A. Parts	10%	Free			
	B. Other	20%	Free			
85.06	Electro-mechanical domestic appliances, with self-contained electric motor :			725.03		No. and Kg.
	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 Kg.
85.08	Electrical starting and ignition equipment for internal combustion engines (including ignition magnetos, magneto-dynamos, ignition coils, starting motors, sparking plugs and glow plugs) generators (dynamos and alternators) and cut-outs for use in conjunction with such engines :			729.40		Kg.
	A. Starting and ignition equipment specialised for use in aircraft	Free	Free			



Section XVI  
58.08

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.09	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	729.40		Kg.
	C. Other	50%	Free			
	D. Parts	33½%	Free			
	Electrical lighting and signalling equipment and electrical windscreen wipers, defrosters and demisters, for cycles or motor vehicles :					
	A. Parts	33½%	Free			
85.10	B. Other	50%	Free	812.46		No. and Kg.
	Portable electric battery and magneto lamps, other than lamps falling within heading No. 85.09 :					
	A. Miners' safety lamps	Free	Free			
	B. Other	50%	Free			
	C. Parts	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.11	Industrial and laboratory electric furnaces, ovens and induction and dielectric heating equipment; electric welding, brazing and soldering machines and apparatus and similar electric machines and apparatus for cutting :			729.92		
	A. Industrial	5%	Free			
	B. Hand tools	20%	Free			
	C. Parts for A and B	5%	Free			
	D. Other, including parts	33½%	Free			
85.12	Electric instantaneous or storage water heaters and immersion heaters; electric soil heating apparatus and electric space heating apparatus; electric hairdressing appliances (for example, hair dryers, hair curlers, curling tong heaters) and electric smoothing irons; electro-thermic domestic appliances; electric heating resistors other than those of carbon :			725.05		No. and Kg.
	A. Parts	33½%	Free			
	B. Other :	50%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
85.13	Electrical line telephonic and telegraphic apparatus (including such apparatus for carrier-current line system) :			724.91		Kg.
	A. Telephone sets of a kind specialised for inter-office communication and parts thereof	50%	Free			
	B. Other :					
	(1) Imported by a user approved in that behalf by the Commissioner	Free	Free			
	(2) Other	50%	Free			
85.14	Microphones and stands therefor, loudspeakers and audiofrequency electric amplifiers :			724.92		Kg.
	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			
	B. Other, including public address systems	50%	Free			
	C. Parts for B	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		Unit of Quantity (7)
		Fiscal Entry	Full	Code No.	Description	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio broadcasting and radio television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus:					
	A. Radio-gramophones	100%	Free	724.11	Combined with television receivers	No.
				724.22	Other	No.
	B. Radio receiving sets (including combined transmitting and receiving sets) and television sets	100%	Free	724.19	Television receiver, whether or not combined with radio receiver	No.
				724.21	Radio receivers for fitting to road motor vehicles	No.
				724.29	Other radio receivers	No.
	C. Parts for A and B	66½%	Free	724.30	Parts	
	D. Cabinet imported for A and B:					
	(1) Wooden	100%	Free			
	(2) Plastic	66½%	Free			
	(3) Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		Unit of Quantity (7)
		Fiscal Entry	Full	Code No.	Description	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	E. Components (excluding cabinets) imported CKD (completely knocked down) solely for use in the assembly of radio-gramophones, radio receiving sets and television sets	50%	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	
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		Kg.
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		Kg.
85.18	Electrical capacitors, fixed or variable :			729.97		Kg.
	A. Industrial	5%	Free			
	B. Parts for A	5%	Free			
	C. Other	50%	Free			
	D. Parts for C	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)
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 and junction or variable (including potentiometers), other than heating resistors; printed circuits; switch-boards (other than telephone switch-boards) and control panels:			722.20		Kg.
	A. Suitable for use in road motor vehicles or in amplifiers, domestic appliances or radio or television receiving sets.	50%	Free			
	B. Other	10%	Free			
	C. Parts:					
	(1) For A	33½%	Free			
	(2) For B	10%	Free			
85.20	Electric filament lamps and electric discharge lamps (including infra-red and ultra-violet lamps); arc-lamps; electrically ignited photographic flash-bulbs:			729.20		

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
85.21	A. Photographic flash-bulbs and projector lamps	100%	Free	729.30		Kg.
	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 piezo-electric crystals; diodes, transistors and similar semiconductor devices; electronic microcircuits:					
	A. Industrial	10%	Free			
	B. Cathode ray tubes imported solely for use in the assembly of television sets by a manufacturer approved in that behalf by the Commissioner	33½%	Free			
	C. Other	50%	Free			
	D. Parts:					
	(1) For A	10%	Free			
	(2) For C	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
85.22	Electrical appliances and apparatus, having individual functions, not falling within any other heading of this Chapter :			729.99		Kg.
	A. Mixing units	50%	Free			
	B. Industrial and parts for Industrial	5%	Free			
	C. Other, including parts	33½%	Free			
85.23	Insulated (including enamelled or anodised) electric wire, cable, bars, strip and the like (including co-axial cable), whether or not fitted with connectors :			723.10		Kg.
	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	33½%	Free			
85.24	Carbon brushes, arc-lamp carbons, battery carbons, carbon electrodes and other carbon articles of a kind used for electrical purposes :			729.97		Kg.
	A. Carbon brushes for industrial use	5%	Free			
	B. Other	50%	Free			



Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
85.25	<b>Insulators of any materials :</b>			732.20		
	A. Of a kind suitable for use in domestic machines, apparatus or appliances or in road motor vehicles	50%	Free			Kg.
	B. Other	10%	Free			
85.26	<b>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 :</b>			732.20		Kg.
	A. Of a kind suitable for use in domestic machines, apparatus or appliances or in road motor vehicles	50%	Free			
	B. Other	10%	Free			
85.27	<b>Electrical conduit tubing and joints therefor, of base metal lined with insulating material</b>	10%	Free	732.20		Kg.
85.28	<b>Electrical parts of machinery and apparatus, not being goods falling within any of the preceding headings of this Chapter</b>	33½%	Free	729.97		Kg.

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 or 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. Air-cushion vehicles are to be classified within this Section with the vehicles to which they are most akin as follows:

- (a) In Chapter 86 if designed to travel on a guide-track (hovertrains);
- (b) In Chapter 87 if designed to travel over land or over both land and water;
- (c) In Chapter 89 if designed to travel over water, whether or not able to land on beaches or landing-stages or also able to travel over ice.

Parts and accessories of air-cushion vehicles are to be classified in the same way as those of vehicles falling within the heading in which the air-cushion vehicles are classified under the above provisions.

Hovertrain track fixtures and fittings are to be classified as railway track fixtures and fittings, and traffic control equipment for hovertrain transport systems as traffic control equipment for railways.

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

**NOTES**

1. This Chapter does NOT cover :

- (a) Railway or tramway sleepers of wood or of concrete or concrete guide-track sections for hovertrains (heading No. 44.07 or 68.11) ;
- (b) Railway or tramway track construction material of iron or steel falling within heading No. 73.16 ; or
- (c) Electrically powered signalling apparatus falling within heading No. 85.16.

2. Heading No. 86.09 is to be taken to apply, *inter alia*, to :

- (a) Axles, wheels, metal tyres, hoops and hubs and other parts of wheels ;
- (b) Frames, underframes and bogies ;
- (c) Axle boxes ; brake gear ;
- (d) Buffers for rolling-stock ; coupling gear and corridor connections ;
- (e) Coachwork.

3. Subject to the provisions of Note 1 above, heading No. 86.10 is to be taken to apply, *inter alia*, to :

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

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
86.01	Steam rail locomotives and tenders	33½%	Free	731.10		No. and Tonne
86.02	Electric rail locomotives, battery operated or powered from an external source of electricity	33½%	Free	731.20		No. and Tonne
86.03	Other rail locomotives	33½%	Free	731.30		No. and Tonne

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
86.04	Mechanically propelled railway and tramway coaches, vans and trucks, and mechanically propelled track inspection trolleys	33½%	Free	731.40		No. and Tonne
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 Tonne
86.06	Railway and tramway rolling-stock, the following: workshops, cranes and other service vehicles	33½%	Free	731.60		No. and Tonne
86.07	Railway and tramway goods vans, goods wagons and trucks	33½%	Free	731.60		No. and Tonne
86.08	Containers specially designed and equipped for carriage by one or more modes of transport	33½%	Free	731.60		No. and Tonne
86.09	Parts of railway and tramway locomotives and rolling-stock	33½%	Free	731.70		Tonne
	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 :  A. Agricultural, accepted as such by the Board  B. Other	Free	Free	712.51	Tractors, tracked or half-tracked	No. and Tonne No. and Tonne
				712.52	Agricultural tractors, wheeled : not exceeding 29.8 brake kw.	
				712.53	Exceeding 29.8 brake kw.	No. and Tonne
				732.50	Tractors for road tractor-trailer combinations	No. and Tonne
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. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (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 1,800 c.c.	33½%	Free	732.11	Passenger vehicles n.e.s. : not exceeding 1,200 c.c.	No. and Tonne
	(2) Exceeding 1,800 c.c. but not exceeding 2,000 c.c.	50%	Free	732.12	Exceeding 1,200 c.c. but not exceeding 1,750 c.c.	No. and Tonne
	(3) Exceeding 2,000 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 Tonne
	(4) Exceeding 2,750 c.c.	150%	Free	732.13	Exceeding 1,750 c.c. but not exceeding 2,750 c.c.	No. and Tonne
				732.14	Exceeding 2,750 c.c. but not exceeding 3,500 c.c.	No. and Tonne
				732.15	Exceeding 3,500 c.c.	No. and Tonne
				732.16	Dual-purpose motor passenger vehicles (kitcars, estate cars, station wagons)	No. and Tonne
	B. Ambulances	Free	Free			
	C. Motor buses and coaches with fitted seats for twenty or more passengers	10%	Free	732.20	Buses (including trolley buses)	No. and Tonne

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87.02

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)
	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	20%	Free			
	(2) Imported CKD :					
	(a) For local assembly by a manufacturer approved in that behalf by the Commissioner	15%	Free			
	(b) Other	20%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
87.03	F. Other	20%	Free	732.16	Dual-purpose motor passenger vehicles (jeeps and landrovers)	No. and Tonne
				732.31	Other	
				732.32	Not exceeding 3.06 tonne unladen weight	
				732.40	Exceeding 3.06 tonne unladen weight	
87.04	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 :					
	A. Road sweepers and sprayers ; mobile dispensaries ; vehicles specially built and equipped for fire fighting ; septic tank emptiers	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 Tonne
	A. For the manufacture of motor buses and coaches of heading No. 87.02C by a manufacturer approved in that behalf by the Commissioner	5%	Free	732.73	For trucks and lorries classified under 732.40	No. and Tonne
	B. Other	20%	Free		Other	No. and Tonne



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
87.05	Bodies (including Cabs), for the motor vehicles falling within heading No. 87.01, 87.02 or 87.03	33½%	Free	732.80		Tonne
87.06	Parts and accessories of the motor vehicles falling within heading No. 87.01, 87.02 or 87.03 :			732.80		Tonne
	A. Parts of vehicles of heading No. 87.01A or 87.03A	Free	Free			
	B. Other	33½%	Free			
87.07	Works trucks, mechanically propelled, of the types used in factories, warehouses, dock areas or airports for short distance transport or handling of goods, (for example, platform trucks, forklift trucks and straddle carriers) ; tractors of the type used on railway station platforms ; parts of the foregoing vehicles :			719.32		No. and Tonne
	A. Equipment, namely, forklift trucks, freight lifters, motorised bag elevators, tractors and travelifts :					
	(1) Imported by the Nigerian Ports Authority exclusively for its own use	10%	Free			
	(2) Other	33½%	Free			
	B. Other, including parts	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
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 Tonne
				732.94	Motor Scooters	No. and Tonne
				732.95	Motor-cycles, side-cars	No. and Tonne
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		Tonne
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	Tonne
				733.12	Other	Tonne
87.13	Baby carriages and invalid carriages (other than motorised or otherwise mechanically propelled) and parts thereof :			894.10		Tonne
		Free	Free			
		33½%	Free			

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87.14

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
87.14	Other vehicles (including trailers and caravans), not mechanically propelled, and parts thereof :			733.30		Tonne
	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			

## CHAPTER 88

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

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (7)
88.01	Balloons and airships	Free	Free	734.90	Airships, balloons and parts of aircraft, airships and balloons	No.
88.02	Flying machines, gliders and kites ; rotochutes	Free	Free	734.10	Aircraft heavier than air, complete (assembled or otherwise)	No.
88.03	Parts of goods falling in heading No. 88.01 or 88.02	Free	Free	734.90		
88.04	Parachutes and parts thereof and acces- sories thereto	Free	Free	899.99		
88.05	Catapults and similar aircraft launch- ing gear ; ground flying trainers ; parts of any of the foregoing articles	Free	Free	899.99		

## CHAPTER 89

## SHIPS, BOATS AND FLOATING STRUCTURES

## NOTE

A hull, unfinished or incomplete vessel, assembled, unassembled or disassembled, or a complete vessel unassembled or disassembled, is to be classified within heading No. 89.01 if it does not have the essential character of a vessel of a particular kind.

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
89.01	<b>Ships, boats and other vessels not falling within any of the following headings of this Chapter :</b>			735.11	<b>Warships (including submarines and landing craft)</b>	<b>No. and Gross Tonne</b>
	A. Ships and all other types of vessels over 255 gross tonne, fishing vessels of all sizes accepted as such by the Board.	5%	Free			
	B. Other :			735.31	<b>Other :</b>	<b>No. and Gross Tonne</b>
	(1) Pleasure craft, touring launches and commercial craft of a range not exceeding 30.5 metres in length	50%	Free		<b>Of a gross tonne 255 or less</b>	
	(2) Hull, bare, imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner	5%	Free	735.39	<b>Other</b>	<b>No. and Gross Tonne</b>

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
89.02	(3) Where the Commissioner is satisfied that they cannot be built in Nigeria and the Board is of the opinion that they are not of the type used mainly for pleasure	5%	Free	735.91	Tugs	No. and Gross Tonne
	(4) Other	33½%	Free			
	Vessels specially designed for towing (tugs) or pushing other vessels :					
	A. Of over 255 gross tonne	5%	Free			
	B. Hull, bare, imported for the construction of ships and other vessels by a local boatyard approved in that behalf by the Commissioner	5%	Free			
89.03	C. Other :			735.92		No. and Gross Tonne
	(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 mainly for pleasure	5%	Free			
	(2) Other	33½%	Free			
	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 :					

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89.03

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
89.04	A. Ships and all other types of vessels over 255 gross tonne; 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	33½%	Free			
89.05	Ships, boats and other vessels for breaking up	33½%	Free	735.80		No. and Gross Tonne
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	33½%	Free	735.98		No.

## SECTION XVIII

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

## CHAPTER 90

**OPTICAL, PHOTOGRAPHIC, CINEMATOGRAPHIC, MEASURING, CHECKING PRECISION, MEDICAL AND SURGICAL INSTRUMENTS AND APPARATUS ; PARTS THEREOF**

## NOTES

1. This Chapter does NOT cover :

- (a) Articles of a kind used in machines, appliances, instruments or apparatus, of unhardened vulcanised rubber, falling within heading No. 40.14, of leather or of composition leather, falling within heading No. 42.04, or of textile material (heading No. 59.17) ;
- (b) Refractory goods of heading No. 69.01/03 ; laboratory, chemical or industrial wares of heading No. 69.09 ;
- (c) Glass mirrors, not optically worked, falling within heading No. 70.09 and mirrors of base metal or of precious metal, not being optical elements, falling within heading No. 83.12 or Chapter 71 ;
- (d) Goods falling within heading No. 70.04/07, 70.11, 70.14, 70.15, 70.17 or 70.18 ;
- (e) Parts of general use, as defined in Note 2 to Section XV of base metal (Section XV) or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (f) Pumps incorporating measuring devices, of heading No. 84.10 ; weight-operated counting and checking machinery, and separately imported weights for balances (heading No. 84.20) ; lifting and handling machinery of heading No. 84.22 ; fittings for adjusting work or tools on machine-tools, of heading No. 84.48, including fittings with optical devices for reading the scale (for example, 'optical' dividing heads) but not those which are in themselves essentially optical instruments (for example, alignment telescopes) ; valves and other appliances of heading No. 84.61 ;
- (g) Searchlights and spotlights, of a kind used on motor vehicles, of heading No. 85.08/09 and radio navigational aid or radar apparatus of heading No. 85.15 ;
- (h) Cinematographic sound recorders, reproducers and re-recorders, operating solely by a magnetic process (heading No. 92.11) ; magnetic sound-heads (heading No. 92.13) ;
- (i) Articles of Chapter 97 ;
- (k) Capacity measures, which are to be classified according to the material of which they are made ; or
- (l) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or section XV).

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

- (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.

3. 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.



4. Measuring or checking optical instruments, appliances or machines which, but for this Note, could be classified both in heading No. 90.13 and in heading No. 90.16 are to be classified in heading No. 90.16.

5. Heading No. 90.28 applies only to :

(a) Instruments or apparatus for measuring or checking electrical quantities ;

(b) Machines, appliances, instruments or apparatus of a kind described in heading No. 90.14, 90.15, 90.16, 90.22, 90.23, 90.24, 90.25 or 90.27 (other than stroboscopes), the operation of which depends on an electrical phenomenon which varies according to the factor to be ascertained or automatically controlled ;

(c) Instruments or apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or similar radiations ; and

(d) Automatic regulators of electrical quantities, and instruments or apparatus for automatically controlling non-electrical quantities the operation of which depends on an electrical phenomenon varying according to the factor to be controlled.

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

Tariff 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 :			861.10		Kg.
	A. Lenses for correcting vision ; light-house lenses and other optical elements specialised for navigational aids	Free	Free			
	B. Lenses and other optical elements (including light filters) specialised for cameras, projectors or other photographic apparatus	100%	Free			
	C. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
90.02	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked :			861.10		Kg.
	A. Lenses for correcting vision ; light-house lenses and other optical elements specialised for navigational aids	Free	Free			
	B. Lenses and other optical elements (including light filters) specialised for cameras, projectors or other photographic apparatus	100%	Free			
	C. Other	33½%	Free			
90.03	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		
	A. Spectacles for correcting vision imported by hospitals and licensed opticians	Free	Free			
	B. Other	50%	Free			

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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	861.51 861.52	For film of a width of 16mm or more For film of a width less than 16mm	No. 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; photocopying apparatus (whether incorporating an optical system or of the contacttype) and thermo-copying apparatus; 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 instrument (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 photo-grammetrical 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	33½%	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	33½%	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			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
90.17	C. Parts for B	10%	Free			
	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 15 metres or more	10%	Free			
	(2) Other	33 $\frac{1}{3}$ %	Free			
	G. Other	33 $\frac{1}{3}$ %	Free			
90.17	Medical, dental, surgical and veterinary instruments and appliances (including electro-medical apparatus and opthalmic instruments) :			726.10	Electro-medical apparatus	
				861.70	Other	
90.18	A. Parts	10%	Free			
	B. Other	10%	Free			
	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.	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, including parts	33½%	Free			
	B. Other	10%	Free			
	C. Parts for B	10%	Free			
90.19	Orthopaedic appliances, surgical belts, trusses and the like; splints and other fracture appliances; artificial parts of the body; deaf-aids and other appliances which are worn or carried, or implanted in the body, to compensate for a defect or disability	Free	Free	899.60		
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 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		Kg.
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	

Tariff 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 vehicle	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.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(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 Kg
				861.80	Other	
	A. Water meters and other meters of a kind used for non-industrial purposes	33½%	Free			
	B. Other	10%	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)
90.27	<p>Revolution counters, production counters, taxi-meters, mile-ometers, pedometers and the like, speed indicators (including magnetic speed indicators) and tachometers (other than articles falling within heading No. 90.14) ; stroboscopes :</p> <p>A. Billiards meters, parts and accessories suitable for use in road motor vehicles ; pedometers, and other non-industrial counters</p> <p>B. Other</p>	<p>33½%</p> <p>10%</p>	<p>Free</p> <p>Free</p>	<p>861.80</p> <p>729.50</p>		<p>Kg</p> <p>No. and Kg</p>
90.28	<p>Electrical measuring, checking, analysing or automatically controlling instruments and apparatus</p> <p>A. Exposure meters of a kind used for photographic purposes</p> <p>B. Other</p>	<p>100%</p> <p>10%</p>	<p>Free</p> <p>Free</p>			
90.29	<p>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 :</p> <p>A. Industrial, manufacturing ; measurement of electricity</p> <p>B. Other</p>	<p>10%</p> <p>33½%</p>	<p>Free</p> <p>Free</p>	861.99		

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 hair-spring or by any other system capable of determining intervals of time, not exceeding 12 mm in thickness when measured with the plate, the bridges and any additional outer plates.

2. Headings Nos. 91.07 and 91.08 are to be taken not to apply to spring-operated or weight-operated motors not fitted, nor adapted to be fitted, with escapements (heading No. 84.08).

3. This Chapter does not cover parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), nor similar goods of artificial plastic materials (which are generally classified in heading No. 39.07). The Chapter also excludes weights, clock or watch glasses, watch chains or straps, parts of electrical equipment, ball bearings or bearing balls. Clock and watch springs are to be classified as clock or watch parts (heading No. 91.11).

4. Except as provided in Notes 2 and 3, movements and other parts suitable for use both in clocks or watches and in other articles (for example, precision instruments) are to be taken as falling within this Chapter and not within any other Chapter.

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

Tariff 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 75k or 50%	Free	864.39	Other	No.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
91.02	Clocks with watch movements (excluding clocks of heading No. 91.03)	each 75k or 50%	Free	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 75k or 50%	Free			
91.04	Other clocks	each 75k 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 75k 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	33 1/3%	Free			

Section XVIII  
91.07

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
91.07	Watch movements (including stop-watch movements), assembled :			864.90		Kg.
	A. Movements suitable for articles capable of indicating the time of day	each 75k, or 50%	Free			
	B. Other	33½%	Free			
91.08	Clock movements, assembled :			864.90		Kg.
	A. Movements suitable for articles capable of indicating the time of day	each 75k, or 50%	Free			
	B. Other	33½%	Free			
91.09	Watch cases and parts of watch cases	33½%	Free	864.99		Kg.
91.10	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	33½%	Free	864.99		Kg.
91.11	Other clock and watchparts	33½%	Free	864.99		Kg.

CHAPTER 92

**MUSICAL INSTRUMENTS ; SOUND RECORDERS AND REPRODUCERS ; TELEVISION IMAGE AND SOUND  
RECORDERS AND REPRODUCERS, MAGNETIC ; PARTS AND ACCESSORIES OF SUCH ARTICLES**

NOTES

1. This Chapter does NOT cover :

- (a) Film wholly or partly sensitised for photographic or photo-electric recording or such film exposed, whether or not developed (Chapter 37) ;
- (b) Parts of general use, as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
- (c) Microphones, amplifiers, loud-speakers, head-phones, switches, stroboscopes and other accessory instruments, apparatus or equipment falling within Chapter 85 or 90, for use with but not incorporated in or housed in the same cabinet as instruments of the present Chapter ; sound recorders or reproducers combined with a radio or television receiver (heading No. 85.15) ;
- (d) Brushes (for cleaning musical instruments) falling within heading No. 96.02 ;
- (e) Toy instruments (heading No. 97.03) ;
- (f) Collectors' pieces or antiques (heading No. 99.05 or 99.06) ; or
- (g) Spools, reels or similar supports (which are to be classified according to their constituent material, for example, in heading No. 39.07 or Section XV).

2. Bows and sticks and similar devices used in playing the musical instruments of heading Nos. 92.02 and 92.06 imported with such instruments in numbers normal thereto and clearly intended for use therewith, are to be classified in the same heading as the relative instruments.

Perforated music rolls (heading No. 92.10) and gramophone records and the like (heading No. 92.12) imported with an instrument are to be treated as separate articles and not as forming a part of such instrument.

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

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (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.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
92.09	Musical instruments strings	33½%	Free	891.40		No.
92.10	Parts and accessories of musical instruments (other than strings), including perforated music rolls and mechanisms for musical boxes; metronomes, tuning forks and pitch pipes of all kinds	33½%	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	50%	Free			
	C. Cabinets for A:					
	(1) Wooden	100%	Free			
	(2) Plastic	66½%	Free			
	(3) Other	33½%	Free			
	D. Other	40%	Free			



Section XVIII  
92.11

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Code No.  (5)	Statistical Key	
		Fiscal Entry  (3)	Full  (4)		Description  (6)	Unit of Quantity (7)
92.12	Gramophone records and other sound or similar recordings; matrices for the production of records, prepared record blanks, film for mechanical sound recording, prepared tapes, wires, strips and like articles of a kind commonly used for sound or similar recording:			891.21 891.22	Gramophone records Other	No.
	A. Gramophone records	66½%	Free			
	B. Other	20%	Free			
92.13	Other parts and accessories of apparatus falling within heading No. 92.11:			891.12		Kg.
	A. Of dictating machines, tape recorders and tape decks	40%	Free			
	B. Other	33½%	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. In heading No. 93.07, the reference to "parts thereof" is to be taken not to include radio or radar apparatus of heading No. 85.15.

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

Tariff 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. 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)
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 gun barrel blanks, but not including parts of side-arms	33½%	Free	951.03	Parts of firearms and projectors in headings Nos. 93.02 and 93.03	Kg.
				894.33	Parts of arms in headings Nos. 93.04 and 93.05	Kg.
93.07	Bombs, grenades, torpedoes, mines, guided weapons and missiles and similar munitions of war, and parts thereof; ammunition and parts thereof including cartridge wads; lead shot prepared for ammunition	33½%	Free	571.40	Sporting ammunition	
				951.06	Other	

SECTION XX  
MISCELLANEOUS MANUFACTURED ARTICLES

## CHAPTER 94

FURNITURE AND PARTS THEREOF ; BEDDING, MATTRESSES, SUPPORTS, CUSHIONS AND SIMILAR  
STUFFED FURNISHINGS

## NOTES

1. This Chapter does NOT cover :

- (a) Pneumatic or water mattresses, pillows or cushions, falling within Chapter 39, 40 or 62 ;
- (b) Standard lamps, table lamps, wall lamp brackets and other lighting fittings ; these are classified according to the constituent material (for example, in heading No. 44.27, 70.14 or 83.07) ;
- (c) Articles of stone, ceramic or any other material referred to in Chapter 68 or 69, used as seats, tables or columns, of the kind used in parks, gardens or vestibules (Chapter 68 or 69) ;
- (d) Mirrors designed for placing on the floor or ground (for example, cheval-glasses (swing-mirrors) ) falling within heading No. 70.09 ;
- (e) Parts of general use as defined in Note 2 to Section XV, of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ; and safes falling within heading No. 83.03 ;
- (f) Furniture specially designed as parts of refrigerators of heading No. 84.15 ; furniture specially designed for sewing machines (heading No. 84.41) ;
- (g) Furniture specially designed as parts of radio-gramophones, wireless sets or television sets (heading No. 85.15) ;
- (h) Dentists' spittons 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 articles (other than parts) referred to in headings Nos. 94.01, 94.02 and 94.03 are to be classified in those headings only if they are designed for placing on the floor or ground.

This provision is, however, to be taken not to apply to the following which are still to be classified in the above-mentioned headings even if they are designed to be hung, to be fixed to the wall or to stand one on the other :

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

3. (a) In this Chapter references to parts of goods do not include references to sheets (whether or not cut to shape but not combined with other parts) of glass (including mirrors) or of marble or other stone.

- (b) Goods described in heading No. 94.04, imported separately, are not to be classified in heading No. 94.01, 94.02 or 94.03 as parts of goods.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
94.01	Chairs and other seats (other than those falling within heading No. 94.02), whether or not convertible into beds, and parts thereof :			821.01		Kg.
	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		Kg.
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, with handles or other parts of carving or moulding materials ; the headings of the present Chapter apply, however, to separately imported handles or other parts of such articles ;
- (e) Articles falling within Chapter 90 (for example, spectacle frames) ;
- (f) Articles falling within Chapter 91 (for example, clock or watch cases) ;
- (g) Articles falling within Chapter 92 (for example, musical instruments and parts thereof) ;
- (h) Articles falling within Chapter 93 (arms and parts thereof) ;
- (i) Articles falling within Chapter 94 (furniture and parts thereof) ;
- (k) Brushes, powder puffs or other articles falling within Chapter 96 ;
- (l) Articles falling within Chapter 97 (toys, games and sports requisites) ;
- (m) Articles falling within Chapter 98 (for example, buttons, cuff-links, smoking pipes, combs) ; or
- (n) Collectors' pieces or antiques (Chapter 99).

Tariff 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 kg. gross 44k or 40%	Free			
	B. Other	33½%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
95.02	Worked mother of pearl and articles of mother of pearl :			899.10		
	A. Beads	the kg. gross 44k or 40%	Free			
	B. Other	33½%	Free			
95.03	Worked ivory and articles of ivory :			899.10		
	A. Beads	the kg. gross 44k or 40%	Free			
	B. Other	33½%	Free			
95.04	Worked bone (excluding whale bone) and articles of bone (excluding whale bone) :			899.10		
	A. Beads	the kg. gross 44k or 40%	Free			
	B. Other	33½%	Free			

**Section XX**  
**95.05**

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	Description (6)	Unit of Quantity (7)
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 kg. gross 44k or 40%	Free			
	B. Other	33½%	Free			
95.06	Worked vegetable carving material (for example, corozo) and articles of vegetable carving material :			899.10		
	A. Beads	the kg. gross 44k or 40%	Free			
	B. Other	33½%	Free			



Section XX  
95.07

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
95.07	Worked jet (and mineral substitutes for jets), amber, meerschaum, agglomerated meerschaum, and articles of these substances :			899.10		
	A. Beads	the kg. gross 44k or 40%	Free			
	B. Other	33½%	Free			
95.08	Moulded or carved articles of wax, of stearin, of natural gums or natural resin (for example, copal or resin) or of modelling pastes, and other moulded or carved articles not elsewhere specified or included ; worked, unhardened gelatin (except gelatin falling within heading No. 35.03) and articles of unhardened gelatin	the kg. gross 44k or 40%	Free	899.10		

## CHAPTER 96

## BROOMS, CRUSHES, 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 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 glueing or coating the butts, or trimming to shape at the top, to render them ready for such incorporation.

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
96.01	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 :			899.20		
	A. Paint, varnish, distemper or stencil brushes ; paint rollers	20%	Free			
	B. Other	33½%	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 :			899.20		

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (7)
	A. Paints, varnish, distemper or stencil brushes ; paint rollers	20%	Free			
	B. Brushes constituting industrial machinery parts	5%	Free			
	C. Other	33½%	Free			
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	899.59		
96.06	Hand sieves and hand riddles, of any material :			899.20		
	A. Domestic :					
	(1) Wholly or mainly of metal	50%	Free			
	(2) Other	99½%	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 head-gear falling within Chapter 65 ;
  - (h) Climbing sticks, whips, riding crops or the like (heading No. 66.02), or parts thereof (heading No. 66.03) ;
  - (i) Unmounted glass eyes for dolls or other toys, falling within heading No. 70.19 ;
  - (k) Parts of general use, as defined in Note 2 to Section XV of base metal (Section XV), or similar goods of artificial plastic materials (which are generally classified in heading No. 39.07) ;
  - (l) Articles falling within heading No. 83.11 ;
  - (m) Sports vehicles (other than bobsleighs, toboggans and the like) falling within Section XVII ;
  - (n) Children's cycles fitted with ball bearings and in the normal form of adults' cycles (heading No. 87.10) ;
  - (o) Sports craft such as canoes and skiffs (Chapter 89) ; or their means of propulsion (Chapter 44 for such articles made of wood) ;
  - (p) Spectacles, goggles and the like, for sports and outdoor games (heading No. 90.04) ;
  - (q) Decoy calls and whistles (heading No. 92.08) ;
  - (r) Arms or other articles of Chapter 93 ; or
  - (s) Racket strings, tents or other camping goods, or gloves (classified, in general, according to the material of which they are made).
2. The headings of this Chapter are to be taken to include articles in which pearls, precious or semi-precious stones (natural, synthetic or reconstructed), precious metals or rolled precious metals constitute only minor constituents.
3. In heading No. 97.02 the term "dolls" is to be taken to apply only to such articles as are representations of human beings.
4. Subject to Note 1 above, parts and accessories which are suitable for use solely or principally with articles falling within any heading of this Chapter are to be classified with those articles.

Tariff 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			
97.02	Dolls :			894.20		
	A. Wood manufactures	50%	Free			
	B. Other	33½%	Free			
97.03	Other toys ; working models of a kind used for recreational purposes :			894.20		
..	A. Wood manufactures	50%	Free			
	B. Other	33½%	Free			
97.04	Equipment for parlour, table and fun-fair games for adults or children (including billiard tables and pin-tables and table-tennis requisites) :			894.20		
	A. Gaming and amusement machines :					
	1. Components imported CKD (completely knocked down) for local assembly by a user approved in that behalf by the Commissioner	100%	Free			
	2. Other	200%	Free			

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
	B. Other :					
	1. Wood manufactures	50%	Free			
	2. Other	33½%	Free			
97.05	Carnival articles ; entertainment articles (for example, conjuring tricks and novelty jokes) ; christmas tree decorations and similar articles for christmas festivities (for example, artificial christmas trees, christmas stockings, imitation yule logs, nativity scenes and figures thereof) :			894.20		
	A. Wood manufactures	50%	Free			
	B. Other	33½%	Free			
97.06	Appliances, apparatus, accessories and requisites for gymnastics or athletics, or for sports and outdoor games (other than articles falling within heading No. 97.04)	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		Kg.
97.08	Roundabouts, swings, shooting galleries and other fair-ground amusements ; travelling circuses, travelling menageries and travelling theatres	33½%	Free	894.50		Kg.

## 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.

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		

Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
98.03	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	Pen nibs and nib points	33½%	Free	895.22		
98.05	Pencils (other than pencils of heading No. 98.03), pencil leads, slate pencils, crayons and pastels, drawing charcoals and writing and drawing chalks; tailors' and billiards chalks	33½%	Free	895.23		
98.06	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		



Tariff No.	Tariff Description	Rate of Duty		Statistical Key		
		Fiscal Entry	Full	Code No.	Description	Unit of Quantity
(1)	(2)	(3)	(4)	(5)	(6)	(7)
98.08	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 50k or 66½%	Free			
	B. Parts (excluding bodies)	66½%	Free			
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%	891.35		
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		

Section XX  
98.14

Tariff No.  (1)	Tariff Description  (2)	Rate of Duty		Statistical Key		
		Fiscal Entry  (3)	Full  (4)	Code No.  (5)	Description  (6)	Unit of Quantity (7)
98.14	Scent and similar sprays of a kind used for toilet purposes, and mounts and heads therefor	33½%	Free	899.59		No.
98.15	Vacuum flasks, and other vacuum vessels, complete with cases ; parts thereof, other than glass inner	50%	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, or 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		

Tariff No. (1)	Tariff Description (2)	Rate of Duty		Code No. (5)	Statistical Key	
		Fiscal Entry (3)	Full (4)		Description (6)	Unit of Quantity (7)
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			
99.03	Original engravings, prints and lithographs :			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			
	Original sculptures and statuary, in any material :					
	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. (1)	Tariff Description (2)	Rate of Duty		Code No. (5)	Statistical Key	
		Fiscal Entry (3)	Full (4)		Description (6)	Unit of Quantity (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 No. (1)	Tariff Description (2)	Rate of Duty		Statistical Key		
		Fiscal Entry (3)	Full (4)	Code No. (5)	(6)	Unit of Quantity (7)
BAGGAGE	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 ₦40.00 per person	25% flat rate or the appropriate duty in Schedule 1 which ever is preferred by the passenger	Free	931.02		
"Sports Equipment (Tariff Number appropriate to the sports Equipment imported)	Sports equipment accepted as such by the Board	10%	Free	Number appropriate to the sports equipment imported"		
CHEMICALS (Tariff Number appropriate to the chemicals imported)	Textile processing materials imported by a manufacturer approved in that behalf by the Commissioner	10%	Free	Number appropriated 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, epidiscopes, episcopes and magic lanterns ; gramophones ; language laboratories ; models ; painting books ; prize medals and badges ; punch balls ; rope gymnasium mattresses ; work books ; hand and machine tools ; language teaching records.

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.

**SCHEDULE 2—continued**

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

*Articles*  
(1)

*Goods to be manufactured*  
(2)

(1) Blending agents ; flavouring concentrates ; neutral blending alcohol ; potable spirits imported at high strength for local bottling.

Potable alcoholic liquor ; still wine and aperitifs.

(2) Compressors (heading No. 84.11) thermostatic controls (heading No. 90.24)

Domestic refrigerators and air-conditioners and parts thereof.  
Exercise books excluding their outer covers.

(3) Exercise book paper

(4) Iron and steel products, the following :—

Ploughs

(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)

Matchets

(c) Universal plates of iron or steel (heading 73.09)

(d) Steel strips (heading 73.12)

Manufacture of complete cycle and cycle parts.

(e) 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).

(5) Jute, raw (heading 57.01/04).

(6) Milk and butter fat

Milk

(7) Paper classified in Chapter 48 in Schedule I.

Printed matter admissible free of duty under heading 49.01/03 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).

Mosquito coil.

(10) Raw materials accepted as such by the Board.

Disinfectant, fungicide and insecticide ; medicaments.

(11) Rosin (heading 38.05/09) ; paper pulp (heading 47.01) ; China Clay (heading 25.06/09) ; alum (heading 28.01/58).

Paper.

(12) Sulphur ; aluminium hydrate (heading 28.01/58).

Aluminium sulphate ; sulphuric acid and its derivatives.

(13) Tyre cord, of textile materials other than cotton.

Tyre.

**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.



7. **Containers** including boxes, tins, bottles, jars and other packages in which any goods not liable to *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, newsreels, slides and similar visual and auditory material** of educational, scientific or cultural character imported by the United Nations or any of its specialised Agencies, an approved educational or science organisation.
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 ;

**SCHEDULE 2—continued**

- (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 76.02, 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 Importations :—**

- (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.

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 where any vehicle imported into Nigeria under this paragraph has thereafter been exported from Nigeria, the vehicle shall not be reimported 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 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 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.

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.

## SCHEDULE 2—continued

26. **Patterns and samples, cut, mutilated, spoiled** or otherwise rendered unmerchantable ; articles which the Board is satisfied are not imported for trade purposes and which, in the opinion of the Board, are of no commercial value.
27. **Personal Effects**, not being merchandise, of a native of Nigeria dying in places outside the limits of the jurisdiction of Nigeria.
28. **Railway construction and equipment requisites** ; locomotives, and other rolling stock, rails, sleepers ; fastenings for rails and sleepers, switch boxes, signals, turn-tables, and similar railway equipment (but not including material)—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

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
1	<b>Animal, live, whether or not for food :</b>				
	(1) African grey parrots	each .. .. . ₦20.00	001.80		No.
	(2) Cattle, horses, asses, mules and hinnies	each .. .. . ₦6.00	001.10 001.50	Cattle Other	No. No.
	(3) Reptiles	each .. .. . ₦6.00	001.80		No.
	(4) Other, excluding day old chicks and animals for laboratory research other than animals intended for zoo, certified by an educational institution		001.10 001.20 001.30 001.40 001.80	Bovine cattle Sheep and goats Swine Poultry Other	No. No. No. No. No.
2	<b>Banana :</b>				
	(1) Fresh	the count bunch .. .. 15k	051.31		Count 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 5 Kg. .. .. 2k	052.01		Kg.
3	<b>Benniseed</b>	15 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959	221.82		Tonne

**SCHEDULE 3—continued**

<i><b>Tariff No. (1)</b></i>	<i><b>Tariff Description (2)</b></i>	<i><b>Rate of Duty (3)</b></i>	<i><b>Export List No. (4)</b></i>	<i><b>Statistical Description (5)</b></i>	<i><b>Unit of Quantity (6)</b></i>
4	Cocoa beans	15 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed ₦300.00 per tonne with an additional one-tenth of 1 per centum for every two Naira by which the value, calculated as aforesaid exceeds ₦300.00 per tonne, provided that the amount of duty chargeable shall not exceed 20 per centum of the value calculated as aforesaid	072.10		Kg.
5	Cotton lint	15 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed ₦650.00 per tonne, with an additional one-tenth of 1 per centum for every two Naira by which the value, calculated as aforesaid, exceeds ₦650.00 per tonne, 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	Kg.
			263.20	Linters	Kg.
			263.40	Lint, carded or combed	Kg.
6	Cotton seed	15 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959	221.60		Tonne
7	Groundnut	15 per centum ad valorem when the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed ₦130.00 per tonne, with an additional one-tenth of 1 per centum for every two Naira by which the value, calculated as aforesaid exceeds ₦130.00 per tonne provided that the amount of duty chargeable shall not exceed 20 per centum of the value, calculated as aforesaid	221.10		Tonne



SCHEDULE 3—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (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	Kg. Tonne
9	Groundnut Meal		221.92		
10	Groundnut Oil				
11	Hide and Skin :		422.90	Other	Tonne
	A. Cattle :				
	(i) Dry :				
	(a) Dressed or tanned	the tonne .. .. . ₦12.25	611.30	Calf—dressed	Kg.
	(b) Undressed	the tonne .. .. . ₦53.92	211.20 211.11	Calf—undressed Other—undressed	Kg. Kg.
	(ii) Wet—				
	Dressed or tanned	the tonne .. .. . ₦4.09	611.40	Other—dressed	Kg.
	B. Goat :				
	(i) Dressed or tanned	the tonne .. .. . ₦12.25	611.92		Kg.
	(ii) Undressed	the tonne .. .. . ₦147.06	211.40		Kg.
	C. Sheep :				
	(i) Dressed or tanned	the tonne .. .. . ₦12.25	611.91		Kg.
	(ii) Undressed	the tonne .. .. . ₦85.78	211.60 211.70	With wool on Other	Kg. Kg.
	D. Reptile, dressed or undressed	the kg. or part thereof .. 22k	211.91 611.98	Undressed Dressed	Kg. Kg.

SCHEDULE 3—continued

<i>Tariff No. (1)</i>	<i>Tariff Description (2)</i>	<i>Rate of Duty (3)</i>	<i>Export List No. (4)</i>	<i>Statistical Description (5)</i>	<i>Unit of Quantity (6)</i>
	E. Fur, dressed or undressed :				
	(i) Lesser cats	the kg. or part thereof .. 33k	611.99	Dressed	Kg.
	(ii) Other	the kg. .. .. . ₦2.20	212.00	Undressed	Kg.
12	Palm Kernel	15 per centum ad valorem when the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed ₦100.00 per tonne, with an additional one-tenth of 1 per centum for every two Naira by which the value, calculated as aforesaid, exceeds ₦100.00 per tonne, provided that the amount of duty chargeable shall not exceed 20 per centum of the value calculated as aforesaid.	221.30		Tonne
13	Palm Kernel Cake	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	Kg.
14	Palm Kernel meal		221.91	Other	Tonne
15	Palm Kernel oil		422.40	Palm Kernel Oil	Tonne
16	Palm oil :				
	(1) Edible	15 per centum ad valorem on the value, calculated in accordance with the Valuation (Export Duties) Regulations, 1959, does not exceed ₦150.00 per tonne, with an additional one-tenth of 1 per centum for every two Naira by which the value, calculated as aforesaid, exceeds ₦150.00 per tonne provided that the amount of duty chargeable shall not exceed 20 per centum of the value, calculated as aforesaid.	422.21		Tonne



SCHEDULE 3—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (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 ₦130.00 per tonne, with an additional one-tenth of 1 per centum for every two Naira by which the value, calculated as aforesaid exceeds ₦130.00 per tonne, provided that the amount of duty chargeable shall not exceed 20 per centum of the value, calculated as aforesaid.	422.22		Tonne
	<b>Rubber :</b>				
	(1) Crepe	10 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959, provided that :—  (a) No duty shall be chargeable when the value, calculated as aforesaid, is less than 33k per kg. ; and  (b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per kg., calculated as aforesaid, over 33k per kg.	231.13		Tonne
	(2) Paste	5 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959, provided that :  (a) no duty shall be chargeable when the value, calculated as aforesaid, is less than 33k per kg. ; and	231.19		Tonne

SCHEDULE 3—continued

<i>Tariff No.</i> (1)	<i>Tariff Description</i> (2)	<i>Rate of Duty</i> (3)	<i>Export List No.</i> (4)	<i>Statistical Description</i> (5)	<i>Unit of Quantity</i> (6)
		(b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per kg., calculated as aforesaid, over 33k per kg.			
	(3) Raw—All Grades	10 per centum ad valorem on the value calculated in accordance with the Valuation (Export Duties) Regulations, 1959, provided that :	231.11	Nigerian grades : A1 ; A2 ; A3 ; RMA 1, 2, 3, 4 or 5, RSS 1, 2, 3, 4 or 5	Tonne
		(a) No duty shall be chargeable when the value calculated as aforesaid is less than 33k per kg. ; and	231.14 231.41	Latex Cuttings, waste and scrap	Tonne Tonne
		(b) the amount of duty chargeable shall not exceed and shall where appropriate be reduced to the excess of the value per kg., calculated as aforesaid over 33k per kg.	231.12	Other	Tonne
18	Scrap metal	10 per centum ad valorem	282.00 284.00	Ferrous Non-ferrous	Tonne Tonne
19	Shea nut	the tonne                      ₦4.90	221.81		Tonne
20	Slag, tin	4 per centum ad valorem	276.80		Tonne



SCHEDULE 3—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
	<b>C. Logs (Class III) :</b>				
	(1) Afzelia Africana (Apa)	the cubic metre .. .. ₦2.47	242.316		Cub. Metre
	(2) Afzelia bipindensis (Apa)		242.316		Cub. Metre
	(3) Mansinia altissima (Mansonia)		242.307		Cub. Metre
	(4) Mimusops djare (Moabi)		242.322		Cub. Metre
	(5) Mimusops heckelli (Makori)		242.356		Cub. Metre
	<b>D. Logs (Class IV) :</b>				
	(1) Gosseweilerodendron balsamiferum (Agba)	the cubic metre .. .. ₦1.06	242.301		Cub. Metre
	(2) Nesogordonia papaverifera (Danta)		242.351		Cub. Metre

SCHEDULE 3—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
	<b>E. Logs (Class V) :</b>				
	(1) <i>Antiaris Africana</i> ( <i>Antiaris</i> )		242.317		Cub. Metre
	(2) <i>Berlinia</i> sp. ( <i>Berlinia</i> )		242.344		Cub. Metre
	(3) <i>Brachystegia nigerica</i> ( <i>Okuen</i> )		242.325		Cub. Metre
	(4) <i>Ceiba pendandra</i> ( <i>Umokhan</i> )		242.318		Cub. Metre
	(5) <i>Celtis mildbraedii</i> ( <i>Ohia</i> )		242.315		Cub. Metre
	(6) <i>Cylicodiscus gabunensis</i> ( <i>Okan</i> )		242.324		Cub. Metre
	(7) <i>Distemonanthus benthamianus</i> ( <i>Ayan</i> )		242.343		Cub. Metre
	(8) <i>Daniellia Ogea</i> ( <i>Daniella</i> )		242.349		Cub. Metre
	(9) <i>Mitragyna oilata</i> or <i>stipulosa</i> ( <i>Abura</i> )		242.313		Cub. Metre
	(10) <i>Lophira alata</i> ( <i>Ekki</i> )		242.353		Cub. Metre
	(11) <i>Piptadensastrum africanum</i> ( <i>Ekki</i> )	the cubic metre	242.353		Cub. Metre
	(12) <i>Pterocarpus</i> sp. ( <i>Camwood</i> )		242.345		Cub. Metre
	(13) <i>Pterygota macrocarpa</i> ( <i>Okoko</i> )		242.326		Cub. Metre
	(14) <i>Pycnanthus angolensis</i> ( <i>Umokhan</i> )		242.318		Cub. Metre
	(15) <i>Ricinodendron hendelotti</i> ( <i>Erimado</i> )		242.358		Cub. Metre
	(16) <i>Scottelia coriacea</i> ( <i>Emuefuohia</i> )		242.200		Cub. Metre
	(17) <i>Sterculia Oblonga</i> ( <i>Ojokolo</i> )		242.328		Cub. Metre
	(18) <i>Sterculia rhinopetala</i> ( <i>Terculia</i> )		242.327		Cub. Metre
	(19) <i>Terminalia ivorensis</i> ( <i>Black Afara</i> )		242.314		Cub. Metre
	(20) <i>Terminalia Superba</i> ( <i>White Afara</i> )		242.314		Cub. Metre

SCHEDULE 3—continued

<i>Tariff No. (1)</i>	<i>Tariff Description (2)</i>	<i>Rate of Duty (3)</i>	<i>Export List No. (4)</i>	<i>Statistical Description (5)</i>	<i>Unit of Quantity (6)</i>
	(21) Other logs, n.e.s.	the cubic metre .. .. 77k	242.100	Pulpwood (including broad-leaved)	Cub. Metre
			242.342	Alstonia	Cub. Metre
			242.346	Canarium	Cub. Metre
			242.348	Dahoma	Cub. Metre
			242.354	Erun	Cub. Metre
			242.357	Essia	Cub. Metre
			242.319	Idigbo	Cub. Metre
			242.321	Ilomba	Cub. Metre
			242.355	Lolagbola	Cub. Metre
			242.323	Odoko	Cub. Metre
			242.340	Pitprops (mine timber)	Cub. Metre
			242.390	Poles, piling, posts and other wood in the round	Cub. Metre
	F. Other :				
	(1) Curls	the curl .. .. 50k	242.331		Cub. Metre
	(2) Plywood and beneer		631.21	Plywood	Cub. Metre
			631.22	Veneered panels, inlaid wood, cellular wood panels	Cub. Metre
	(3) Sawn timber	the cubic metre .. .. 77k	243.100	Railway sleepers (ties)	Cub. Metre
	(4) Other		243.200	Lumber sawn, planed, grooved, tongued, etc. conifer	Cub. Metre
			243.301	Agba	Cub. Metre
			243.302	African mahogany	Cub. Metre
			243.303	African walnut	Cub. Metre
			243.304	Gedunohor	Cub. Metre
			243.305	Guarea	Cub. Metre
			243.306	Iroko	Cub. Metre
			243.307	Mansonia	Cub. Metre
			243.308	Obeche	Cub. Metre
			243.309	Omu	Cub. Metre
			243.311	Opepe	Cub. Metre
			243.312	Sapele	Cub. Metre
			243.313	Abura	Cub. Metre

## SCHEDULE 3—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)	Export List No. (4)	Statistical Description (5)	Unit of Quantity (6)
			243.314	Afara	Cub. Metre
			243.315	African Celtis	Cub. Metre
			243.316	Afzelia	Cub. Metre
			243.317	Antiaris	Cub. Metre
			243.318	Ceiba	Cub. Metre
			243.319	Idigbo	Cub. Metre
			243.321	Ilomba	Cub. Metre
			243.322	Moabi	Cub. Metre
			243.323	Odoko	Cub. Metre
			243.324	Okan	Cub. Metre
			243.325	Okwen	Cub. Metre
			243.326	Pterygota	Cub. Metre
			243.327	Sterculia (brown)	Cub. Metre
			243.328	Sterculia (yellow)	Cub. Metre
			243.329	Utile	Cub. Metre
			243.341	Afroformosia	Cub. Metre
			243.342	Alstonia	Cub. Metre
			243.343	Ayan	Cub. Metre
			243.344	Berlinia	Cub. Metre
			243.345	Camwood	Cub. Metre
			243.346	Canarium	Cub. Metre
			243.347	Cordia	Cub. Metre
			243.348	Dahoma	Cub. Metre
			243.349	Daniellia Ogea	Cub. Metre
			243.351	Danta	Cub. Metre
			243.352	Ebony	Cub. Metre
			243.353	Ekki	Cub. Metre
			243.354	Erun	Cub. Metre
			243.355	Lolagbola	Cub. Metre
			243.356	Makore	Cub. Metre
			243.357	Essia	Cub. Metre
			243.358	Erimado	Cub. Metre
			243.390	Wood shaped or simply worked, n.e.s.	Cub. Metre

**SCHEDULE 4**  
**EXEMPTIONS FROM EXPORT DUTY**

<i>Tariff No. (1)</i>	<i>Tariff Description (2)</i>	<i>Export List No. (3)</i>	<i>Statistical Description (4)</i>	<i>Unit of Quantity (5)</i>
01	All goods not specifically dutied under any heading of Schedule 3	072.20	COCOA POWDER, COCOA PASTE AND COCOA BUTTER Cocoa Powder	Kg.
			COTTON	
		263.30	Cotton waste, not carded or combed	Kg.
		263.40	Cotton waste, carded or combed	Kg.
			CRUDE ANIMAL MATERIALS	
		291.11	Bones	Tonne
		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	Tonne
		231.30	Reclaimed rubber	Tonne
		231.49	Worn-out articles of rubberised fabric	Tonne
			CRUDE VEGETABLE MATERIALS	
		291.21	Gum arabic	Kg.
		292.29	Other natural gums, resins, balsams and lacs	Kg.
		292.50	Seeds, fruit and spores for planting	Kg.
		292.60	Bulbs, tubers and rhizomes of flowering or foliage plants, cuttings, slips, live trees and other plants	
		292.70	Cut flowers and foliage	Kg.
		292.92	Kapok	Kg.
		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. (1)	Tariff Description (2)	Export List No. (3)	Statistical Description (4)	Unit of Quantity (5)
			FEEDING-STUFF FOR ANIMALS (NOT INCLUDING UNMILLED CEREALS)	
		081.39 081.90	Oil-seed cake and other vegetable oil residues Food wastes and prepared animal feed	Kg.
			FRUITS—DRIED, ETC.	
		052.09	Dried fruits	Kg.
			FRUITS, FRESH AND NUTS, ETC.	
		051.10 051.20 051.32	Oranges, tangerines, mandarines Other citrus fruits Plantains	Kg. Kg. Count Bunch
		051.71 051.72 051.79	Coconuts Kolanuts Other edible nuts (not including nuts chiefly used for extracting oil)	Kg. Kg. Kg.
			FUEL WOOD AND CHARCOAL	
		241.10 241.20	Fuel wood (including sawdust) Charcoal	Tonne Tonne
			HIDES, SKINS AND FUR SKINS UNDRESSED	
		211.80	Waste (not exceeding 77.419 sq. centimetres in size) and used leather	Kg.
			LEATHER, LEATHER MANUFACTURERS, N.E.S. AND DRESSED FUR SKINS	
		611.20	Reconstituted and artificial leather containing leather or leather fibre	Kg.
		611.99	Dressed leather, parchment—dressed leather, patent and metallised leather and leather (including equine leather)	Kg.

SCHEDULE 4—continued

Tariff No. (1)	Tariff Description (2)	Export List No. (3)	Statistical Description (4)	Unit of Quantity (5)
			<b>OIL SEEDS, OIL NUTS AND OIL KERNELS</b>	
		221.20	Copra	Tonne
		221.40	Soya beans	Tonne
		221.50	Linseed	Tonne
		221.70	Castor seed	Tonne
		221.89	Other oil seeds, oil nuts and oil kernels	Tonne
		221.99	Other flour and meal of oil seeds, oil nuts and oil kernels, non-defatted	Tonne
			<b>ORES AND CONCENTRATES OF NON-FERROUS BASE METAL</b>	
		283.10	Ores and concentrates of copper (including nickel matter)	Tonne
		283.30	Bauxite and concentrates of aluminium	Tonne
		283.40	Ores and concentrates of lead	Tonne
		283.50	Ores and concentrates of zinc	Tonne
		283.60	Ores and concentrates of tin	Tonne
		283.70	Ores and concentrates of manganese	Tonne
		283.92	Ores and concentrates of tungsten	Tonne
		283.93	Ores and concentrates of zirconium	Tonne
		283.94	Ores and concentrates of tantalum	Tonne
		283.95	Ores and concentrates of columbite	Tonne
		283.99	Other ores and concentrates of non-ferrous base metals, n.e.s.	Tonne
			<b>SPICES</b>	
		075.10	Pepper and pimento, whether unground, ground or otherwise prepared	Kg.
		075.21	Capsicum	Kg.
		075.22	Ginger	Kg.
		075.29	Other Spices	Kg.
			<b>VEGETABLE FIBRES, EXCEPT COTTON AND JUTE</b>	
		265.01	Piassava fibre	Kg.
		265.09	Other vegetable fibre except cotton and jute	Kg.

## SCHEDULE 4—continued

Tariff No. (1)	Tariff Description (2)	Export List No. (3)	Statistical Description (4)	Unit of Quantity (5)
02	Goods listed in Schedule 3 but officially exported for the use of Nigeria Armed Forces or for the use of persons serving on ships of the Nigerian Navy	422.90 Classified according to the Import List Classified according to Schedule 3	<p>VEGETABLE OILS, FIXED</p> <p>Linseed oil, coconut (copra) oil, castor oil and fixed vegetable oils, n.e.s. All other goods</p>	Tonne

MADE at Lagos this 22nd day of February 1973.

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

EXPLANATORY NOTE

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

The above Decree repeals the Customs Tariff Act 1965 and all subsequent amendments thereto and consolidates the customs tariffs to date, taking into consideration the changes from imperial to metric system and from the pound, shilling and pence to the naira and kobo which came into effect from 1st January 1973.

# EXCISE TARIFF (CONSOLIDATION) DECREE 1973



## ARRANGEMENT OF SECTIONS

### Section

1. Charge of excise duty.
2. Exemptions from excise duty.
3. Power to vary excise duties.
4. Effect of order reducing or revoking duty.
5. Excise duty to be paid and treatment of bonds and other securities.
6. Effect on contracts of changes in duties of excise.
7. Duty payable on classification at highest rate.

8. Value of goods for purposes of duty of excise.
9. Goods comprised of two or more separate parts.
10. Citation, repeal and interpretation.

### SCHEDULES

- Schedule 1—Goods liable to excise duty
- Schedule 2—Goods exempted from excise duty
- Schedule 3—Value of goods for excise purposes

## Decree No. 7

[22nd February 1973]

Commence-  
ment.

THE FEDERAL MILITARY GOVERNMENT hereby decrees as follows :—

1.—(1) Goods manufactured in Nigeria for the time being specified in Schedule 1 shall, subject to the exemptions specified in Schedule 2, be charged with duties of excise at the rates for the time being specified in Schedule 1.

Charge of  
excise duty.

(2) In addition to excise duty where shown to be chargeable under subsection (1) above, there shall be payable a reconstruction surcharge at the following rates, that is to say—

(a) in the case of beer, other than native liquor, at the rate of seven kobo per litre ;

(b) in the case of cigarettes, at the rate of two kobo per twenty cigarettes ;

(c) in the case of lemonade and other aerated waters, whether flavoured or not, at the rate of five kobo per litre ; and

(d) in any other case, at the rate of five *per centum*.

Exemptions  
from excise  
duty.

2. Goods manufactured in Nigeria for the time being specified in Schedule 2 shall, subject to the conditions set out therein, be exempted from duties of excise.

Power to  
vary excise  
duties.

3.—(1) The Federal Executive Council or the Head of the Federal Military Government may, by order—

- (a) impose, vary or remove any duty ;
- (b) add to or vary any of the Schedules ;
- (c) delete the whole or any part of any of the Schedules ;
- (d) substitute a new Schedule or Schedules for any of the Schedule or Schedules.

(2) An order made under subsection (1) above shall have effect from the date of its publication in the *Gazette*.

Effect of  
order redu-  
cing or revo-  
king duty.

4.—(1) Where any order made under section 3 above has the effect of reducing or revoking the duty of excise on any goods, any person by whom such goods are manufactured shall, or where the Commissioner so directs—

(a) in the case of a reduced duty, pay the reduced duty thereon, and in addition thereto shall—

(i) pay to the Board an amount equal to the difference between the duty payable immediately before the coming into effect of the order and the reduced duty payable under the order ; or

(ii) give security to the Board by bond or otherwise for such amount ;

(b) in the case of a revoked duty—

(i) pay to the Board an amount equal to the duty immediately before the coming into effect of the order ; or

(ii) give security to the Board by bond or otherwise for such amount.

(2) All payments made under subsection (1) above which, without prejudice to the provisions of the said subsection, together with any duty paid, shall be equal to the duty payable after the expiry of the order, shall be realized and brought to account as duties of excise.

(3) So much of the amount for which a bond or other security was given under subsection (1) above as, together with any duty paid, shall be equal to the duty payable after the expiration of the order shall be realized and brought to account as duties of excise.

Excise duty  
to be paid  
and treat-  
ment of  
bonds and  
other secu-  
rities.

5.—(1) If the amount paid as duty on any goods under any order made under section 3 together with any additional amount paid under section 4 (1) above exceeds the duty on such goods immediately after the expiration of the order the balance shall on application be repaid by the Board to the person who paid such amount.

(2) Subject to the provisions of section 4 (3) above any bond or other security given by any person under section 4 (1) above shall, on the expiration of the order, be cancelled.

Effect on  
contracts of  
changes in  
duties of  
excise.

6.—(1) Where by or under this or any other enactment—

- (a) a new duty of excise is imposed, or any duty of excise is increased, and

(b) any goods in respect of which the duty is payable are, in pursuance of a contract made before the day on which the new or increased duty takes effect, delivered on or after that day,

then and in every such case, the seller of the goods may, in the absence of agreement to the contrary, recover, as an addition to the contract price, a sum equal to any amount paid by him in respect of the goods on account of the new duty or the increase of duty, as the case may be.

(2) Where by or under this or any other enactment—

(a) any duty of excise is reduced or revoked, and

(b) any goods affected by the duty are, in pursuance of a contract made before the day on which the reduction in the duty takes effect or the duty ceases, delivered on or after that day,

then and in every such case, the purchaser of the goods, in the absence of agreement to the contrary, may, if the seller of the goods has had in respect of those goods the benefit of the reduction or revocation of the duty, deduct from the contract price a sum equal to the amount of the duty, as the case may be.

(3) Where the contract price has been or is to be adjusted in accordance with this section and any repayment is made to the seller under section 5, the seller shall allow the benefit of such repayment to the buyer.

7.—(1) If any goods can reasonably be classified under two or more names, classes or descriptions with the result that liability to duty or the rate of duty chargeable depends on which name, class or description the goods are classified under, such goods shall be classified under the name, class or description which results in such goods being liable to duty or being chargeable at the higher or highest rate of duty.

Duty payable on classification at highest rate.

(2) Where by virtue of this section or any other provision of the excise laws, goods are chargeable at whichever of two or more rates is the higher or highest, there shall be taken into account for the purpose of determining which is the higher or highest rate of duty any additional duty or surtax for the time being chargeable.

8.—(1) Where a duty of excise is chargeable on any goods by reference to their value, their value shall be taken to be that laid down in Schedule 3, and duty shall be paid on that value.

Value of goods for purposes of duty of excise.

(2) The Board may require any manufacturer or other person concerned with the production of excisable goods to furnish to the Board, in such form as it may require, such information as is in the opinion of the Board necessary for a proper valuation thereof, and to produce any books of account or other documents of whatever nature relating to the manufacture or sale of the goods by that person.

9. Notwithstanding the provisions of section 7, wherever any goods chargeable with duty or exempt from duty, as the case may be, are comprised of two or more separate parts, the Board may, in its absolute discretion and subject to any provision in the excise laws to the contrary, direct that any part or parts, though manufactured by itself or themselves, shall be chargeable with the same rate of duty, or be free from duty, as the case may be, as the complete article.

Goods comprised of two or more separate parts.



Citation,  
repeal and  
interpreta-  
tion.

No. 55 of  
1958.  
No. 3 of  
1969.

10.—(1) This Decree may be cited as the Excise Tariff (Consolidation) Decree 1973 and shall be read and construed together with the Customs and Excise Management Act 1958.

(2) The Excise Tariff Act 1965 (Authority to Reprint) Decree 1969 is hereby repealed.

(3) "Commissioner" means the Federal Commissioner for Finance.

## SCHEDULE 1

## Section 1

## GOODS LIABLE TO EXCISE DUTY

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)
1	APPAREL, socks .. .. .	<i>ad valorem</i> 10%
2	BATTERIES .. .. .	<i>ad valorem</i> 5%
3	BEER—other than native liquor .. .. .	the litre of worts of specific gravity of not more than 1065° 18k. For each additional degree of specific gravity 1k.
4	BISCUITS .. .. .	<i>ad valorem</i> 5%
5	BLANKET .. .. .	<i>ad valorem</i> 5%
6	BUTTER, margarine and other butter substitutes ..	<i>ad valorem</i> 5%
7	CARPETS .. .. .	<i>ad valorem</i> 5%
8	CEMENT .. .. .	the tonne ₦1.96
9	CIGARETTES : (1) where the weight of one thousand cigarettes does not exceed 908 grammes and the price does not exceed ₦2.50 per thousand .. .. . (2) where the weight of one thousand cigarettes does not exceed 1135 grammes and the price exceeds ₦2.50 per thousand but does not exceed ₦5.00 per thousand .. .. . (3) where the weight of one thousand cigarettes does not exceed 1135 grammes and the price exceeds ₦5.00 per thousand but does not exceed ₦12.50 per thousand .. .. . (4) where the weight of one thousand cigarettes exceeds 1135 grammes and the price exceeds ₦12.50 per thousand .. .. .	<i>ad valorem</i> 20% <i>ad valorem</i> 30% <i>ad valorem</i> 40% <i>ad valorem</i> 50%
10	CONFECTIONERY, SUGAR, namely toffees, boiled sweets (commonly so called), pastilles, humbugs, and the like including chocolate confectionery but excluding bakers' confectionery .. .. .	the Kg. 2k or <i>ad valorem</i> 10% whichever is the higher.



## SCHEDULE 1—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)
11	CONTAINERS :	
	(1) Metal .. .. .	<i>ad valorem</i> 10%
	(2) Other .. .. .	<i>ad valorem</i> 2%
12	COSMETICS, PERFUMERY AND TOILET PREPARATIONS	<i>ad valorem</i> 10%
13	DISINFECTANTS, fungicides and insecticides other than those for use in agriculture .. .. .	<i>ad valorem</i> 5%
14	ENAMELWARE .. .. .	<i>ad valorem</i> 10%
15	FLOUR, of cereals .. .. .	the tonne ₦2.45
16	FURNITURE .. .. .	<i>ad valorem</i> 5%
17	FURNITURE SPRINGS .. .. .	the Kg. 2k
18	GAMING AND AMUSEMENT MACHINES .. .. .	<i>ad valorem</i> 50%
19	GRAMOPHONE RECORDS :	
	(1) Long playing .. .. .	each 30k
	(2) Other .. .. .	each 10k
20	HOUSEHOLD UTENSILS :	
	(1) Enamelware .. .. .	<i>ad valorem</i> 10%
	(2) Other .. .. .	<i>ad valorem</i> 5%
21	JEWELLERY AND IMITATION JEWELLERY .. .. .	<i>ad valorem</i> 10%
22	LAMP, electric, filament or discharge .. .. .	<i>ad valorem</i> 5%
23	LEATHER, Tanned ; Imitation leather .. .. .	<i>ad valorem</i> 5%
24	LEMONADE AND OTHER AERATED WATERS, whether flavoured or not .. .. .	the litre 1k
25	MATCHES :	
	(1) In booklets, containing :	
	(a) 20 sticks, or less, each .. .. .	the gross booklets 30k
	(b) Other .. .. .	to be charged in proportion at the rate of 30k the gross booklets, each 20 sticks
	(2) In boxes, containing :	
	(a) 40 sticks, or less, each .. .. .	the gross boxes 60k
	(b) More than 40 but not more than 60 sticks each .. .. .	the gross boxes 90k
	(c) More than 60 but not more than 80 sticks each .. .. .	the gross boxes ₦1.20
	(d) More than 80 sticks each .. .. .	to be charged in proportion at the rate of 60k the gross boxes, each 40 sticks
26	MATTRESSES, cushions and pillows .. .. .	<i>ad valorem</i> 5%
27	MEAT AND MEAT PREPARATIONS :	
	(1) Corned beef .. .. .	<i>ad valorem</i> 10%
	(2) Other including bacon, beef, pork, sausages and other meat preparations .. .. .	<i>ad valorem</i> 5%

## SCHEDULE 1—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)
28	MEDICAMENTS. . . . .	<i>ad valorem</i> 5%
29	NETTING, fencing, reinforcing fabric and similar materials of iron or steel wire ; barbed iron or steel wire, single flat wire, barbed or not, and loosely twisted barbed wire of the kind used for fencing, of iron or steel . . . . .	the Kg. 2k.
30	<p>OILS :</p> <p>(1) Gas or diesel oils suitable for use in internal combustion engines :</p> <p>(a) for use by the Nigerian Coal Corporation, the Nigerian Railway Corporation, the National Electric Power Authority, the Nigerian Electricity Supply Corporation Limited or the Nigerian Ports Authority, other than in road vehicles . . . . .</p> <p>(b) Other . . . . .</p> <p>(2) Illuminating, including kerosene and other refined burning oils . . . . .</p> <p>(3) Lubricating . . . . .</p> <p>(4) Motor spirit and products ordinarily used as such ; benzine, bensoline, naphtha (non-potable), gasoline, petrol and petroleum, all kinds of shale and coal tar spirits but not including kerosene and other refined burning oils . . . . .</p> <p>(5) Essential . . . . .</p> <p>(6) Other . . . . .</p>	<p>the litre 2k.</p> <p>the litre 4k.</p> <p>the litre 3k.</p> <p>the litre 2k.</p> <p>the litre 4k.</p> <p><i>ad valorem</i> 33½%.</p> <p>the litre 3k or <i>ad valorem</i> 33½% whichever is the higher.</p>
31	PAINT, including enamel paint, lacquers, varnishes, distempers, putty, painter's fillings, and stopping, sealing and similar mastics including resin mastics and cements . . . . .	the Kg. 2k or <i>ad valorem</i> 10% whichever is the higher:
32	PEN, ball points . . . . .	each ½k or <i>ad valorem</i> 5% whichever is the higher.
33	PETROLEUM GAS, liquefied . . . . .	<i>ad valorem</i> 33½%
34	<p>PIECE GOODS, TEXTILES :</p> <p>(1) Knitted fabrics :</p> <p>(a) Of a type commonly used in the manufacture of singlets . . . . .</p>	the Kg. 55k.

## SCHEDULE 1—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)
	(b) Other :	
	(i) Where in the opinion of the Board the linear measurement cannot be readily ascertained .. .. .	the Kg. 77k or <i>ad valorem</i> 10% whichever is the higher.
	(ii) Other.. .. .	the sq. metre 12k or <i>ad valorem</i> 10% whichever is the higher.
	(2) Woven fabrics :	
	(a) Cotton :	
	(i) Plain weave, unbleached or bleached	the sq. metre 4k.
	(ii) Embroidery, lace and net fabrics ..	the sq. metre 12k or <i>ad valorem</i> 10% whichever is the higher.
	(iii) Other.. .. .	the sq. metre 6k or <i>ad valorem</i> 10% whichever is the higher.
	(b) Man-made fibres (Synthetic and Regenerated) :	
	(i) Embroidery, lace and net fabrics ; pile and chenille fabrics ; suiting ..	the sq. metre 12k or <i>ad valorem</i> 10% whichever is the higher.
	(ii) Other.. .. .	the sq. metre 6k or <i>ad valorem</i> 10% whichever is the higher.
	(c) Of other materials .. .. .	the sq. metre 12k or <i>ad valorem</i> 10% whichever is the higher.
35	PLASTICWARE .. .. .	<i>ad valorem</i> 5%.
36	RADIO-GRAMOPHONES, RECORD PLAYERS, RADIO RECEIVING SETS, AND TELEVISION SETS .. ..	<i>ad valorem</i> 10%.
37	STEEL PRODUCTS :	
	(1) Reinforcing rounds not manufactured from billet or scrap .. .. .	<i>ad valorem</i> 10%.
	(2) Other :	
	(a) Manufactured from scrap .. .. .	<i>ad valorem</i> 1%.
	(b) Other n.e.s. .. .. .	<i>ad valorem</i> 5%.
38	ROOFING SHEETS :	
	(1) Of aluminium .. .. .	<i>ad valorem</i> 5%.
	(2) Of galvanised iron or steel .. .. .	<i>ad valorem</i> 5%.
39	SEWING MACHINES, domestic .. .. .	each ₹6.00 or <i>ad valorem</i> 20% whichever is the higher.
40	SNUFF .. .. .	the Kg. ₹8.82.
41	SOAP AND SOAP PRODUCTS including detergents whether manufactured from soap or not ..	<i>ad valorem</i> 5%.

## SCHEDULE 1—continued

Tariff No. (1)	Tariff Description (2)	Rate of Duty (3)
42	SPIRITS, POTABLE : (1) Locally distilled and produced from crude gin (2) Other .. .. .	the litre 26k the litre 6k for each 1% or fraction of 1% by volume of pure alcohol
43	STRUCTURES, CONSTRUCTION, including metal doors, windows, and frames : (1) Fishing vessels .. .. . (2) Other .. .. .	<i>ad valorem</i> 5% <i>ad valorem</i> 10%
44	TABS AND RAGS .. .. .	<i>ad valorem</i> 20%
45	THREAD .. .. .	<i>ad valorem</i> 5%
46	TOWEL AND TOWELLING .. .. .	<i>ad valorem</i> 10%
47	TRAVELLING TRUNKS, travel bags, handbags, port- manteaux, purses, suitcases and wallets of all materials .. .. .	<i>ad valorem</i> 10%
48	TYRES, PNEUMATIC : (1) Of sectional width exceeding 101 mm but less than 305 mm and tubes and therefor .. .. . (2) Other, including bicycle and motorcycles and tube therefor .. .. .	<i>ad valorem</i> 15% <i>ad valorem</i> 10%
49	TYRES, retreaded .. .. .	<i>ad valorem</i> 5%
50	WINE, STILL ; APERITIFS .. .. .	the litre 70k

## SCHEDULE 2

## Section 2

## GOODS EXEMPTED FROM EXCISE DUTY

1. 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 the Federal Military Government.

(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 purpose 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.

2. Goods exported.

3. Goods for an individual or firm under contract to Government where an exemption from the payment of excise duty on the goods is a term of the contract.

4. Goods for the official or personal use of :—

(1) the Head of the Federal Military Government ;

(2) any person for the time being acting as the Head of the Federal Military Government of Nigeria, during such period of time as he is so acting.

SCHEDULE 2—*continued*

## 5. Goods :—

(1) for the official use of persons and organisations entitled to diplomatic immunities and privileges under the Diplomatic Immunities and Privileges Act 1962 ;

(2) for the personal use of persons entitled to diplomatic immunities and privileges under the Diplomatic Immunities and Privileges Act 1962, subject to such conditions as the Commissioner may impose.

6. Any goods (other than alcoholic and non-alcoholic drinks, tobacco goods and the products of food industry) manufactured in Nigeria and supplied for the use of the Armed Forces of the Federation.

## 7. Goods used :—

(1) for the purpose of directly implementing any project arising within any scheme of technical assistance approved by the Government of the Federation ;

(2) in the manufacture of other excisable products where excise duty will be paid on the final products : Provided that this sub-item shall not apply to goods which are released to an 'Approved Manufacturer' in accordance with an item in Schedule 1 to the Customs Tariff (Consolidation) Decree 1973.

(3) in the manufacture of identical excisable products, subject to such conditions as the Board may impose ;

(4) as stores on foreign-going ships or aircraft, subject to such conditions as the Board may impose.

8. Goods which have become spoilt or otherwise unfit for use prior to delivery from the entered premises and so certified by the appropriate Health Officer or otherwise so established to the satisfaction of the Board.

9. Goods which the Board is satisfied are not manufactured for sale and which in its opinion are of no commercial value.

## 10. Mosquito net fabrics.

11. Oil, crude or residual, ordinarily used as bunker or furnace fuel and not suitable for use in internal combustion engines.

## SCHEDULE 3

## Section 8

## VALUE OF GOODS FOR EXCISE PURPOSES

The value of goods liable to excise duty shall be taken to mean :

## (a) in all cases other than that of cigarettes :—

(1) the price declared by the manufacturer to be the price, exclusive of excise duty and before deduction of trade discounts, at which the goods liable to duty are ordinarily sold by him ex-factory ; or

(2) the distributor's wholesale price, where the manufacturer is a distributor or where the manufacturer and the distributor are associated companies ; or

(3) the retail price, where the associated company or the manufacturer sells retail ; or

(4) if it appears to the Board that the price so declared is less than the cost of manufacture of the goods and all profits taken or to be taken by the manufacturer in respect thereof, a sum which, in the opinion of the Board, is equal to such cost together with such profits ;

SCHEDULE 3—*continued*

(b) in the case of cigarettes—

(1) the price declared by the manufacturer to be the price, inclusive of excise duty at which cigarettes of the same brand, weight, quality and description are ordinarily sold retail; or

(2) if it appears to the Board that the price so declared is less than the cost of manufacture of the cigarettes together with the excise duty thereon, and all profits taken or to be taken by the manufacturer in respect thereof, then a sum which, in the opinion of the Board, is equal to such cost together with such excise duty and profits.

MADE at Lagos this 22nd day of February 1973.

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

## EXPLANATORY NOTE

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

The Decree repeals the Excise Tariff Act 1965 (Authority to Reprint) Decree 1969 and all subsequent amendments thereto, and consolidates the excise tariffs to date, taking into consideration the changes into metric and from the pound, shilling and pence to the naira and kobo which came into effect on 1st January 1973.